

### **Instructions for filling out FORM ITR-3**

These instructions are guidelines for filling the particulars in Income-tax Return Form-3 for the Assessment Year 2021-22 relating to the Financial Year 2020-21. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

#### **1. Assessment Year for which this Return Form is applicable**

This Return Form is applicable for assessment year 2021-22 only, i.e., it relates to income earned in Financial Year 2020-21.

#### **2. Who is eligible to use this Return Form?**

This Return Form is to be used by an individual or a Hindu Undivided Family who is having income under the head “profits or gains of business or profession” and who is not eligible to file Form ITR-1 (Sahaj), ITR-2 or ITR-4 (Sugam).

#### **3. Manner of filing this Return Form**

This Return Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)) [[www.incometax.gov.in](http://www.incometax.gov.in) from 7-June-2021] and verified in any one of the following manners –

- (i) digitally signing the verification part, or
- (ii) authenticating by way of electronic verification code (EVC), or
- (iii) Aadhaar OTP, or
- (iv) by sending duly signed paper Form ITR-V – Income Tax Return Verification Form by post to CPC at the following address –  
“Centralized Processing Centre,  
Income Tax Department,  
Bengaluru— 560500,  
Karnataka”.

The Form ITR-V-Income Tax Return Verification Form should reach within 120 days from the date of e-filing the return.

The confirmation of the receipt of ITR-V at Centralized Processing Centre will be sent to the assessee on e-mail ID registered in the e-filing account.

However, in a case where accounts are required to be audited u/s 44AB, it is mandatory to verify the return electronically under digital signature.

In case an assessee is required to furnish a report of audit under sections 10AA, 44AB, 44DA, 50B, 80 -IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA, 92E, 115JB or 115JC, he shall file such report electronically one month before the due date of filing of return of income.

#### **4. Filling out the ITR V-Income Tax Return Verification Form**

Where the Return Form is furnished in the manner mentioned at 3(iv), the assessee should print out Form ITR-V-Income Tax Return Verification Form. ITR-V-Income Tax Return Verification Form, duly signed by the assessee, has to be sent by ordinary post or speed post

only to Centralized Processing Centre, Income Tax Department, Bengaluru-560500 (Karnataka).

#### **4. Key changes (as compared to ITR for AY 2020-21)**

- Option to avail benefit u/s 115BAC is provided in ITR.  
If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed
  - 1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC, Standard deduction in case of Minor child)
  - 2) Deductions u/s 16 (Standard Deduction, Entertainment allowance and Professional tax)
  - 3) Interest payable on borrowed capital for self-occupied property
  - 4) Standard Deduction in case of family pension
  - 5) Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc. except Contribution made by employer to notified pension scheme u/s 80CCD (2))
  - 6) Deduction u/s 10AA in respect of newly established Units in Special Economic Zones
  - 7) Additional depreciation u/s 32(1)(iia)
  - 8) Deduction u/s 32AD, 33AB, 33ABA, 35AD, 35CCC
  - 9) Deduction under sub-clause (ii) or sub-clause (iia) or sub-clause (iii) of sub-section (1) or sub-section (2AA) of section 35
- Option of Filing ITR in response to notice u/s 153A and 153C is removed from ITR as requirement to file ITR under these sections is omitted.
- In AY 2020-21, the threshold limit for a person carrying on business was increased from one crore rupees to five crore rupees in cases where the cash receipts or payments by a business don't exceed 5% of the such receipts or such payments, however in AY 2021-22, the limit of **five** crore rupees is increased to **ten** crore rupees
- Loss (negative value) under "No books of account" at sl.no.65 in Sch P&L is restricted.
- In schedule BP, Income/ receipts credited to profit and loss account considered under head "other sources" has been bifurcated into 2 parts as
  - "Dividend income" and
  - "Other than dividend income"
- In Schedule DPM, the column "3a.Amount as adjusted on account of opting for taxation section 115BAC" and "3b. Adjusted Written down value on the first day of previous year (3) + (3a)" has been added. Hence corresponding mapping changes are made in schedule DPM
- CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc wrt assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block from the AY 2021-22 w.r.t to such assets.
- In Schedule CG, the allowable difference between full value of consideration u/s. 50 C

and value of property as per stamp authority has been increased from 1.05 times to 1.10 times

➤ In schedule OS,

The existing drop related to "Dividend income" is bifurcated into 2 parts i.e "Dividend income [other than (ii)]" and "Dividend income u/s 2(22)(e)" and respective changes are done in sl.no.2e \_DTAA field and in sl.no.10(i)\_Quarterly breakup of Dividend income.

Dividend will now be taxable from Rs.1/- as the section 115BBDA is omitted. Accordingly, Interest expenditure u/s 57(1) to earn Dividend can be claimed at sl.no.3.

The existing drop down at Sl. No. 2d "115AD(1)(i)- Income received by an FII in respect of securities (other than units referred to in section115AB)" bifurcated into 2 drop downs as under:-

- ❖ 115AD(1)(i)-Income being Dividend received by an FII in respect of securities (other than units referred to in section115AB) @20%
- ❖ 115AD(1)(i)-Income being other than dividend income received by an FII in respect of securities (other than units referred to in section115AB) @20%

Further new drop downs are inserted in sl. No. 2d and Sl. No. 2e wrt "Interest referred to in section 194LC(1)" and Distributed income being Dividend referred to in section 194LBA

Section 115BBDA is removed from AY 2021-22 onwards hence corresponding drop downs are removed from sl. No. 2c, 2d and 2e of schedule OS and respective changes are done in sl.no.10(i)\_Quarterly breakup of Dividend income.

In existing Sl. No. 10 "Information about accrual/receipt of income from Other Sources"

- ❖ Field "Dividend Income u/s 115BBDA" is changed to "Dividend income" due to finance Act changes
- ❖ New line item is inserted to capture the quarter wise break up of **"Dividend income which is taxable at DTAA Rates"**. This information will be used to calculate interest u/s 234C.

- In Schedule CFL, the bifurcation of PTI loss and other than PTI loss has been removed from "HP loss", "Short term capital loss" and "Long term capital Loss"
- In Schedule CFL, the column "5b. Amount as adjusted on account of opting for taxation under section 115BAC" and "5c. Brought forward Business loss available for set off during the year" has been added . Hence corresponding mapping changes are made in schedule CFL
- In Schedule UD, "Amount as adjusted on account of opting for taxation under section 115BAD" field has been added as an adjustment for 115BAC and so only balance loss can set off against income in Schedule BFLA.
- In schedule 80IB , the deductions claimed in following sections are removed due to sunset clause and corresponding mapping changes are made in schedule VI-A
  - (i) Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]
  - (ii) Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]
  - (iii) Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]
- In Schedule EI, field for "Dividend Income" is removed from exempt income as for AY

2021-22 onwards dividend income will be taxable in the hands of shareholders . similarly corresponding Changes are also made in schedule OS , schedule Pass Through Income (PTI) to remove reference of section 115O

- In schedule TPSA , dropdown for the financial year (FY 2019-20 or FY 2020-21) for which option u/s 92CE(2A) is exercised in AY 2021-22 is inserted
- Schedule DI (Details of Investment) has been removed as it was relevant only for AY 20-21
- Sl.No. 8 **“Gross tax payable (higher of 1d and 7)”** of Schedule Part B TTI has been bifurcated in below two fields
  - Sl.No. 8a – **“Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC ( Schedule Salary)”**
  - Sl.No. 8b – **“Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC”**

Tax on ESOP received from eligible start-up will be deferred and is payable by the assessee within fourteen days—

- (i) after the expiry of forty-eight months from the end of the relevant assessment year; or
- (ii) from the date of the sale of such specified security or sweat equity share by the assessee; or
- (iii) from the date of the assessee ceasing to be the employee of the employer who allotted or transferred him such specified security or sweat equity share, whichever is the earliest.
- Now, assessee needs to disclose surcharge before “Marginal Relief” and after “Marginal relief” in Schedule Part BTTI.
- In Schedule TDS, earlier TDS credit is allowed only if corresponding income is being offered for tax this year , however exception is being added for TDS u/s 194N. Also the label is amended to include form 16D for the claim of TDS
- Annexure 2 is inserted in instructions w.r.t. ITR fields which should be tallied with corresponding amount mentioned in Tax Audit report i.e Form 3CA-3CD/3CB-3CD, if applicable.
- Upload level validations table is modified w.r.t. mapping changes and new rules.

### **5.Obligation to file return**

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The claim of deduction(s) under Chapter VI-A is to be mentioned in Part C of this Return Form. The maximum amount which is not chargeable to income-tax for Assessment Year 2021-22, in case of different categories, is as under:

<b>(Applicable if New Tax Regime u/s 115BAC is not opted)</b>		
<b>S. No.</b>	<b>Category</b>	<b>Amount (in ₹)</b>
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the financial year 2020-21 but below the age of 80 years	3,00,000
(iii)	In case of an individual, being resident in India, who is of the age of 80 years or more at any time during the financial year 2020-21	5,00,000

<b>(Applicable if New Tax Regime is opted u/s 115BAC)</b>		
<b>Sl. No.</b>	<b>Category</b>	<b>Amount (in ₹)</b>
(i)	In case of an individual who is below the age of 60 years or a Hindu Undivided Family (HUF)	2,50,000
(ii)	In case of an individual, being resident in India, who is of the age of 60 years or more at any time during the previous year 2020-21	2,50,000
(iii)	in case of an individual, being resident in India, who is of the age of 80 years or more at any time during the previous year 2020-21	2,50,000

If a person whose total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB), does not exceeds the maximum amount which is not chargeable to income-tax but fulfils one or more conditions mentioned below is obligated to furnish his return of income. In case of any doubt, please refer to relevant provisions of the Income-tax Act.

- a) Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts.
- b) Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person.
- c) Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.

1. 6. Obligation to file form 10-IE (for person opting for new tax regime u/s 115BAC)Any individual or HUF opting for new tax regime u/s 115BAC has to mandatorily file Form 10-IE.
2. Form 10IE once filed cannot be withdrawn during the year.
3. After filing Form 10IE, original return or revised return is required to be filed mandatorily to avail the benefit of new tax slab u/s 115BAC and Acknowledgement no. & Date of filing Form 10IE will be mandatory fields in ITR-3.
4. If Form 10IE is filed within due date, benefit of 115BAC can be claimed even if return is filed after due date.

### **Item by Item Instructions to fill up the Return Form**

#### **Part-A – General Information**

Field Name	Instruction
<b>PERSONAL INFORMATION</b>	
<b>First Name</b>	Enter the First Name as per PAN card
<b>Middle Name</b>	Enter the Middle Name as per PAN card
<b>Last Name</b>	Enter the Last Name as per PAN card
<b>PAN</b>	Enter the PAN as in PAN card
<b>Flat/ Door/ Block No.</b>	Enter the Flat or House Number
<b>Name of Premises/ Building / Village</b>	Enter the name of the Premises or Building or Apartment or Village
<b>Status</b>	Please tick the applicable check box, indicating the status under which the return is being filed- (a) Individual (b) Hindu Undivided Family (HUF)
<b>Road/ Street/Post Office</b>	Enter the name of the Post office or Road or Street in which the house is situated
<b>Date of Birth</b>	Enter the Date of Birth as per the PAN card
<b>Area/ Locality</b>	Enter the name of area or locality in which the house is situated
<b>Aadhaar Number (12 digits) / Aadhaar Enrolment Id (28 digits)</b>	Enter the Aadhaar Number (12 digits) as mentioned in Aadhaar Card. In case Aadhaar number has been applied for but not yet allotted, please enter the Aadhaar Enrolment number (28 digits).
<b>Town/ City/ District</b>	Enter the name of town or City or District in which the house is situated
<b>State</b>	Select the name of State from the dropdown
<b>Country</b>	Select the name of country from the dropdown
<b>PIN Code/ Zip Code</b>	Enter the PIN Code/ Zip Code of the Post Office
<b>Residential/ Office Phone Number with STD code Mobile No.1</b>	Enter the residential or office landline number with STD code, or enter PAN holder's mobile number. This will be used for official communication with the PAN holder.
<b>Mobile No.2</b>	Enter the mobile number of any other person, as an alternative number for communication.
<b>Email Address (Self)</b>	Enter the PAN holder's email address. This will be used for official communication with the PAN holder.
<b>Email Address-2</b>	Enter the Email Address of PAN holder or any other person, as an alternative email address for communication.
<b>FILING STATUS</b>	
<b>Filed u/s</b>	Please tick the applicable check box, indicating the section under which the return is being filed – (a) If filed voluntarily on or before the due date, tick '139(1)' (b) If filed voluntarily after the due date, tick '139(4)' (c) If this is a revised return, tick '139(5)' (d) If this is a modified return, filed in accordance with an Advanced Pricing Agreement (APA), tick '92CD'

	(e) If filed in pursuance to an order u/s 119(2)(b) condoning the delay, tick '119(2)(b)'
<p><b>Are you opting for new tax regime u/s 115BAC?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>If yes, please furnish date of filing of form 10-IE along with Acknowledgment number</b></p>	<p>Assessee having income from business and profession has to mandatorily file Form 10-IE to opt for new tax regime u/s 115BAC.</p> <p>In case new tax regime is being opted, please select checkbox as 'Yes' and enter the date of filing of form 10-IE and acknowledgement number.</p> <p>If new tax regime is opted, loss under the head House Property is not allowed to be set off and the following deductions/allowances cannot be claimed</p> <ol style="list-style-type: none"> <li>1) Certain allowances u/s section 10 (LTA, HRA, allowances granted to meet expenses in performance of duties of office, Allowances granted to meet personal expenses in performance of duties of office, Allowance received by MP/MLA/MLC, Standard deduction in case of Minor child)</li> <li>2) Deductions u/s 16 (Standard Deduction, Entertainment allowance and Professional tax)</li> <li>3) Interest payable on borrowed capital for self-occupied property</li> <li>4) Standard Deduction in case of family pension</li> <li>5) Chapter VIA Deduction (life insurance, health insurance premium, pension funds, provident fund, donation etc. except Contribution made by employer to notified pension scheme u/s 80CCD (2))</li> <li>6) Deduction u/s 10AA in respect of newly established Units in Special Economic Zones</li> <li>7) Additional depreciation u/s 32(1) (iia)</li> <li>8) Deduction u/s 32AD, 33AB, 3ABA, 35AD, 35CCC</li> <li>9) Deduction for expenditure on scientific research to a research association or company or university, college or other institution or National Laboratory or a University or an Indian Institute of Technology u/s 35</li> </ol>
<b>Are you filing return of income under seventh proviso</b>	In case the return is being filed if any one or all of the below conditions are applicable although the total income before allowing deductions under Chapter VI-A of the

<p><b>to Section 139(1) but otherwise not required to furnish return of income? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No</b></p> <p>If yes, please furnish following information</p> <p>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]</p>	<p>Income-tax Act or deduction for capital gains (section 54 to 54GB) , does not exceeds the maximum amount which is not chargeable to income-tax, tick 'Yes':</p> <p>Deposit of amount or aggregates of amount exceeding Rs 1 crore in one or more current accounts.</p> <p>Incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or any other person.</p> <p>Incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity.</p> <p>Select 'No' if total income before allowing deductions under Chapter VI-A of the Income-tax Act or deduction for capital gains (section 54 to 54GB) , exceeds the maximum amount which is not chargeable to income-tax.</p>
<p><b>Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)</b></p>	<p>Please tick 'Yes' in case an amount / aggregate amount exceeding Rs.1 Crores is deposited in one or more current account during the period 1 April 2020 to 31 March 2021, else tick 'No'.</p> <p>Please enter amount / aggregate amount deposited if 'Yes' is ticked.</p>
<p><b>Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)</b></p>	<p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding 2 lakhs for travel to a foreign country for self or for any other person, else tick 'No'</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked.</p>
<p><b>Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)</b></p>	<p>Please tick 'Yes' if expenditure incurred of an amount/ aggregate amount exceeding Rs.1 lakh on consumption of electricity during the period 1 April 2020 to 31 March 2021, else tick 'No'.</p> <p>Please enter amount/ aggregate amount of expenditure if 'Yes' is ticked</p>
<p><b>If revised/ defective/ modified, then enter Receipt</b></p>	<p>If this is a revised return, or a return being filed in response to notice under section 139(9), or a modified</p>



<b>No. and Date of filing original return</b>	return filed in accordance with an APA, please enter the acknowledgement number and date of filing of the original return.
<b>Or Filed in response to notice u/s</b>	In case the return is being filed in response to a statutory notice, please tick the applicable checkbox - (a) If filed in response to a notice u/s 139(9), tick '139(9)' (b) If filed in response to notice u/s 142(1), tick '142(1)' (c) If filed in response to notice u/s 148, tick '148'
<b>If filed in response to notice or order, please enter Unique Number/Document Identification Number &amp; Date of such Notice or Order or if filed u/s 92CD enter date of advance pricing agreement</b>	In case the return is being filed in response to a statutory notice, or in pursuance to an order under section 119(2)(b) condoning the delay, or in accordance with an APA u/s 92CD, please enter the unique number/document identification number and date of the relevant statutory notice, or the date of condonation order or the date on which the Advanced Pricing Agreement was entered ( <i>as applicable</i> ).
<b>Residential Status in India (for individuals) (Tick applicable option)</b>	<p>If you are an individual, please specify your residential status in the given list:</p> <p>A. Resident. B. Resident but not Ordinarily resident (RNOR) C. Non-Resident</p> <p>In case you are a resident/RNOR, please also indicate the basis for claiming status of resident/RNOR by checking the applicable box against these categories.</p> <p>In case you are a non-resident, please specify the jurisdiction of residence during the previous year and your Taxpayer Identification Number (TIN) in that jurisdiction.</p> <p>In case you are a non-resident, but a citizen of India or person of Indian origin, please specify the total number of days for which you stayed in India during the previous year, and during the four preceding years.</p> <p>In case TIN has not been allotted in the jurisdiction of residence, the passport number should be mentioned instead of TIN. Name of the country in which the passport was issued should be mentioned in the column "jurisdiction of residence".</p>
<b>Residential Status in India (for HUF) (Tick applicable option)</b>	<p>If you are a HUF, please specify your residential status by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Resident. <input type="checkbox"/> Resident but not Ordinarily resident (RNOR) <input type="checkbox"/> Non-Resident</p>
<b>Do you want to claim the benefit u/s 115H (Applicable in case of</b>	If you were NRI in earlier years, but are a resident in India for this year, please specify whether you want to claim benefit of special provisions under Chapter XII-A in respect

<b>Resident)</b>	<p>of investment income from any foreign exchange asset, by ticking the applicable checkbox:</p> <p><input type="checkbox"/>Yes</p> <p><input type="checkbox"/>No</p>
<b>Are you governed by Portuguese Civil Code as per section 5A?</b>	<p>If you are governed by the system of community of property under the Portuguese Civil Code 1860, please tick 'Yes' and fill up the information necessary for apportionment of income between husband and wife in Schedule 5A. Else, tick 'No'.</p>
<b>Whether this return is being filed by a representative assessee</b>	<p>Please tick the applicable check box.</p> <p><input type="checkbox"/>Yes</p> <p><input type="checkbox"/>No</p> <p>In case the return is being filed by a representative assessee, please furnish the following information:-</p> <p>(a) Name of the representative</p> <p>(b) Capacity of the representative (select from drop down list)</p> <p>(c) Address of the representative</p> <p>(d) PAN of the representative</p> <p>(e) Aadhaar Number of the representative</p>
<b>Whether you are Partner in a firm?</b>	<p>If you were Partner in a firm at any time during the previous year, please tick 'Yes' and provide information about name &amp; PAN of the firm.</p> <p>Else, tick 'No'.</p>
<b>Whether you were Director in a company at any time during the previous year?</b>	<p>If you are an individual and were Director in a company at any time during the previous year, please tick 'Yes' and provide information about name, type &amp; PAN of the company, your DIN and indicate whether, or not, shares of the company are listed on a recognised stock exchange.</p> <p>Else, tick 'No'.</p> <p>Please note that furnishing of PAN and DIN is not mandatory in case of a foreign company.</p> <p>a) In case you are a director of a Foreign Company which does not have PAN. You should choose "foreign company" in the drop-down provided for "type of company". In such case, PAN is not mandatory. However, PAN should be mentioned, if such foreign company has been allotted a PAN.</p> <p>b) A non-resident taxpayer who is Director only in a foreign company, which does not have any income received in India, or accruing or arising in India, should answer the relevant question in the negative, whereupon he would not be required to disclose details of such foreign company.</p> <p>c) A non-resident taxpayer, who is Director in a domestic company and also in a foreign company, which does not have any income received in India,</p>

	<p>or accruing or arising in India, should answer the relevant question in the affirmative, and provide details of directorship in the domestic company only.</p> <p>d) A resident taxpayer is required to disclose details of directorship in any company, including foreign company, in the relevant column.</p>
<p><b>Whether you have held unlisted equity shares at any time during the previous year?</b></p>	<p>If you have held investment in any unlisted equity shares at any time during the previous year, please tick 'Yes' and furnish information about name, type &amp; PAN of company, opening balance, shares acquired/ transferred during the year and closing balance, in the given table. Else, tick 'No'.</p> <p>a) If you have held shares of a company during the previous year, which are listed in a recognized stock exchange outside India. You may select "No" here and you are not required to report the requisite details here</p> <p>b) In case have held equity shares of a company which were previously listed in a recognised stock exchange but delisted subsequently, and became unlisted. In such cases PAN of the company may be furnished if it is available. In case PAN of delisted company cannot be obtained, you may enter a default value in place of PAN, as "NNNNN0000N".</p> <p>c) In case unlisted equity shares are acquired or transferred by way of gift, will, amalgamation, merger, demerger, or bonus issue etc., In such cases You may enter zero or the appropriate value against "cost of acquisition" or "sale consideration" in such cases. Please note that the details of unlisted equity shares held during the year are required only for the purpose of reporting. The quantitative details entered in this column are not relevant for the purpose of computation of total income or tax liability</p> <p>d) Even in case where you have held shares in an unlisted foreign company which has been duly reported in the Schedule FA. You are required to report the same again in this clause.</p> <p>e) Even in case where you have held unlisted equity shares as stock-in-trade of business during the previous year you are required to report the same in this clause.</p>

	f) In case you are holding equity shares of a Co-operative Bank or Credit Societies, which are unlisted, only the details of equity shareholding in any entity which is registered under the Companies Act, and is not listed on any recognised stock exchange, is only required to be reported.
<b>In case of non-resident, is there a permanent establishment (PE) in India?</b>	If you are a non-resident, please specify whether you have a permanent establishment in India by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Whether assessee is located in an International Financial Services Centre (IFSC) and derives income solely in convertible foreign exchange?</b>	If you are located in IFSC and derives income solely in convertible foreign exchange, please tick the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>AUDIT INFORMATION</b>	
<b>Are you liable to maintain accounts as per section 44AA?</b>	Please indicate whether you are liable to maintain books of accounts and other documents u/s 44AA necessary for computation of total income in accordance with the provisions of the Income-tax Act by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No  In case you are engaged in any specified profession ( <i>i.e. legal, medical, engineering, architecture, accountancy, technical consultancy, interior decoration or any other notified profession</i> ), or your income from business or non-specified profession exceeds Rs. 2.5 lakh, or the turnover of such business or non-specified profession exceeds Rs. 25 lakhs, you are liable to keep and maintain books of accounts and other documents.
<b>Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB</b>	Please indicate whether you are declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 5 Crore?</b>	If no is selected above, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 10 Crore by ticking the applicable checkbox: <input type="checkbox"/> Yes <input type="checkbox"/> No

<p><b>If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?</b></p>	<p>Please indicate whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount by ticking the applicable checkbox</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment ?</b></p>	<p>Please indicate whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc. in cash, during the previous year does not exceed five per cent of the said payment by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>Are you liable for audit under section 44AB?</b></p>	<p>Please indicate whether you are liable to get your accounts audited by an accountant and furnish the report of audit u/s 44AB by ticking the applicable checkbox:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>If (b) is Yes, whether the accounts have been audited by an accountant?</b> <b>If Yes, furnish the following information below</b></p>	<p>In case you are liable for audit, please indicate whether the accounts have been audited by an accountant and furnish the following details of audit-</p> <p>(1) Date of furnishing of the audit report (DD/MM/YYYY) (2) Name of the auditor signing the tax audit report (3) Membership No. of the auditor (4) Name of the auditor (proprietorship/ firm) (5) Proprietorship/firm registration number (6) Permanent Account Number (PAN)/Aadhaar Number of the proprietorship/ firm (7) Date of report of the audit</p> <p>Please ensure that form 3CA-3CD or form 3CB-3CD is filed at e-filing portal</p>
<p><b>Are you liable for Audit u/s 92E?</b></p>	<p>In case you have entered into an international transaction or specified domestic transaction during the previous year, please tick 'Yes'. Else, tick 'No'.</p>

<b>If liable for Audit u/s 92E, Whether the accounts has been audited u/s 92E?</b>	In case accounts has been audited u/s 92E please tick 'Yes' and mention date of furnishing the audit report u/s 92E. Else, tick 'No'. If yes is selected, please ensure that form 3CEB is filed at e-filing portal
<b>Date of furnishing audit report? DD/MM/YYYY</b>	
<b>If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under:</b>  1) Section code 2) Date (DD/MM/YYYY)	In case you are liable to furnish an audit report under any other provision of the Income-tax Act, please select the relevant clause and section from the given list and mention the date of furnishing such audit report. <u>List of provisions mandating audit report: -</u> 1. 10A 2. 10AA 3. 33AB 4. 33ABA 5. 44DA 6. 50B 7. 80-IA 8. 80-IB 9. 80-IC 10. 80-ID 11. 80-IE 12. 80JJAA 13. 80LA 14. 115JC
<b>If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?</b>	In case your accounts are required to be audited under any other law ( <i>other than Income-tax Act</i> ), please specify the relevant provision mandating the audit, and mention the date of furnishing such audit report.  <u>List of other laws mandating audit:-</u>  Banking Regulation Act, 1949 Central Excise Act, 1944 Central Sales Tax Act, 1956 Central Goods and Services Tax Act, 2017 Charitable And Religious Trusts Act, 1920 Electricity Act, 2003 Employees Provident Fund and Miscellaneous Provisions Act, 1952 Foreign Exchange Management Act, 1999 Government Superannuation Fund Act, 1956

	Indian Trusts Act, 1882 Integrated Goods and Services Tax Act, 2017 Limited Liability Partnership Act, 2008 Payment of Gratuity Act, 1972 SEBI Act, 1992 Securities Contract (Regulation) Act, 1956 State Goods and Services Tax Act, 2017 Union Territories Goods and Services Tax Act, 2017 Others  In case of others a text box shall be provided to enter details.
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### **Nature of Business**

Please enter the name of business, business Code and description of business. The applicable business code can be selected from the list provided at the end of this instruction. If you were engaged in more than one business or profession during the previous year, indicate the all activities or products.

However, in case you are declaring income from business or profession on presumptive basis u/s. 44AD, u/s. 44ADA or u/s. 44AE, please fill up the details of nature of business with respect to income u/s 44AD, u/s 44ADA and u/s 44AE at column 61 or column 62 or column 63 of Part A- P&L (*as applicable*) instead of this schedule.

### **PART A – BS**

In this part, please fill up the details of the Balance Sheet items as on 31<sup>st</sup> March, 2021, as per the given format, in respect of the proprietary business or profession carried out during the financial year 2020-21.

The reported figures of the balance sheet should match with the audited balance sheet, in case the accounts were required to be audited. Any other activity not being accounted in the books of proprietary business or profession, need not be included in this balance sheet.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the summary details sought at item No. 6 of this part and leave out other parts.

### **Part A - Manufacturing Account(Item No. 1 to 3)**

In this part, please fill up the details of Manufacturing Account for the financial year 2020-21 such as the opening inventory, purchases, direct wages, direct expenses, factory overheads and closing stock. At item No. 3 of this part, the cost of goods produced is computed on the basis of figures reported for debits to manufacturing account and closing stock. which is then transferred to item No. 11 of trading account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(income taxable u/s. 44AD) or 62(income taxable u/s. 44ADA) or 63(income taxable u/s. 44AE) or 64 (if regular books of accounts are not maintained for business or profession) or 65 (if regular books of accounts are not maintained for speculative business) of Part A – P&L, whichever is applicable, and leave out this part.

#### **Part A-Trading Account (Item No. 4 to 12)**

In this part, please fill up the details of Trading Account for the financial year 2020-21 such as Sales/Gross receipts of business/profession, duties, taxes and cess etc. in respect of supplies, closing stock and opening stock of finished goods, purchases, direct expenses, duties/taxes etc. in respect of purchases. At item No. 12 of this part, the gross profit from business/profession is computed on the basis of figures reported for sales etc. which is then transferred to item No. 13 of profit and loss account.

However, in case you were not required to maintain regular books of account of the business or profession, please fill up only the details sought at item No. 61(income taxable u/s. 44AD) or 62(income taxable u/s. 44ADA) or 63(income taxable u/s. 44AE) or 64 (if regular books of accounts are not maintained for business or profession) or 65 (if regular books of accounts are not maintained for speculative business) of Part A – P&L, whichever is applicable, and leave out this part.

#### **Part A - P& L (Item No. 13 to 60)**

In this part, please fill up the details of the profit and loss account for the financial year 2020-21 as per the given format, in respect of the proprietary business or profession carried out during the financial year 2020-21.

In case you were required to maintain regular books of accounts for the proprietary business or profession, please fill up details at item No. 13 to 60.

In case you are not required to maintain regular books of accounts, please fill up details at item No. 61(income taxable u/s. 44AD) or 62(income taxable u/s. 44ADA) or 63(income taxable u/s. 44AE) or 64 (if regular books of accounts are not maintained for business or profession) or 65 (if regular books of accounts are not maintained for speculative business) of this part, whichever is applicable, and leave out other items.

The reported figures of the profit and loss account should match with the audited profit and loss account, in case the accounts were required to be audited. Any other activity not being accounted in the books of proprietary business or profession need not be included in this profit and loss account.

#### **Part A - P& L (Item No. 61)**

Please fill up item No. 61 only in case you are declaring income from any business activity on presumptive basis as per section 44AD. Please also ensure that the



receipts/income from such business activity should not be included in the proprietary business or profession being reported at item Nos. 1 to 60.

In the table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

The gross turnover or receipts from the business during the financial year should be reported at column 61(i). The break-up of total turnover in terms of turnover realised through digital modes and turnover realised through other modes (*cash etc.*) should also be furnished at columns 61(ia) and 61(ib) respectively.

The presumptive income from the business should be reported at column 61(ii), which is required to be computed @ 6% in respect of turnover realised through digital modes and @ 8% in respect of turnover realised through other modes (*cash etc.*).

In case you have actually earned income at the rates higher than the specified percentage of turnover (i.e. 8% or 6%, as applicable), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of turnover, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

### **Part A - P& L (Item No. 62)**

Please fill up item No. 62 only in case you are declaring income from any professional activity on presumptive basis as per section 44ADA. Please also ensure that the receipts/income from such profession activity should not be included in the proprietary business or profession being reported at item Nos. 1 to 60.

In the table, please enter the name of profession, business code and description of profession. The applicable business code can be selected from the list provided at the end of this instruction.

The gross receipts from the professional activity during the financial year should be reported at column 62(i).

The presumptive income from the professional activity should be reported at column 62(ii), which is required to be computed @ 50% of gross receipts.

In case you have actually earned income at the rates higher than the specified percentage of gross receipts (i.e. 50%), please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified percentage of gross receipts, it is mandatory to maintain books of accounts and get the same audited under

section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

### **Part A - P& L (Item No. 63)**

Please fill up item No. 63 only in case you are declaring income from business of plying, hiring or leasing of goods carriages on presumptive basis as per section 44AE. Please also ensure that the receipts/income from such business activity should not be included in the proprietary business or profession being reported at item Nos. 1 to 60.

In the first table, please enter the name of business, business code and description of business. The applicable business code can be selected from the list provided at the end of this instruction.

In the second table at S. No. 63(i), please enter the details of registration No., ownership, tonnage capacity, period of ownership and presumptive income in respect of each goods carriage in the respective column. These details are to be furnished separately for each goods carriage owned during the year, in separate rows,

In the column on ownership [*column No. (2)*], please indicate whether the goods carriage was engaged for plying, hiring or leasing by the assessee. In the column on period of ownership [*column No. (4)*], please mention the number of months for which the goods carriage was engaged in plying, hiring or leasing by the assessee. If the "Tonnage Capacity of goods carriage(in MT)" > 12, then Presumptive income u/s 44AE for the goods carriage for such vehicle should be as computed atleast @ Rs.1000 per tone per month and if in case tonnage does not exceeds 12MT, then Presumptive income u/s 44AE for the goods carriage for such vehicle should be computed as atleast @ Rs.7500 per month.

The total presumptive income from the business of goods carriages should be reported at S. No. 63(ii), which is the aggregate amount of presumptive incomes from each goods carriage reported at column (5) of the second table.

Please note at any time during the year the number of vehicles should not exceed, ten vehicles

In case you have actually earned income at the rates higher than the specified rate per vehicle per month, please note that you have to declare income at such higher rate.

However, if the income being declared is less than the specified rates per vehicle, or number of vehicles exceeds ten at any time during the year, it is mandatory to maintain books of accounts and get the same audited under section 44AB. In such case, the details of tax audit have to be mentioned in Part-A (General) - Audit information and the details of income etc. have to be reported in the regular columns i.e. item No. 1 to 60.

### **Part A - P& L (Item No. 64)**

In case you are not required to maintain regular books of accounts in respect of the business or profession carried on during the year, please fill up the summary details in

respect of such activity at column 64 viz. gross receipts, gross profit, expenses and net profit. Declaring of loss from business / profession under no books of accounts is restricted.

### **Part A - P& L (Item No. 65)**

In case you are engaged in any speculative activity during the year, please fill up the summary details in respect of such activity at column 65 viz. turnover, gross profit, expenses and net income.

### **PART A- OI (Other Information)**

Part A-OI, contains details of allowances & disallowances under Income tax act. In case the books of accounts of the proprietary business or profession were required to be audited under section 44AB; it is mandatory to fill up the information sought at various items (*item No. 1 to 17*) of this part. Otherwise, please fill up the information at items which are applicable. Blank numeric fields will be treated as zeroes

Further, the figures mentioned against those items which are also required to be reported in the tax audit u/s 44AB should match with the information given in the tax audit report. Please refer Annexure 1 for the fields of Audit report is compared with the Returns.

### **PART A- QD (Quantitative Details)**

In Part A-QD, the quantitative details of trading and manufacturing account are required to be furnished in respect of principal items.

In case the books of accounts of the proprietary business or profession were required to be audited under section 44AB; it is mandatory to fill up the information sought at various items of this part.

In case of a trading concern, please fill up the quantitative details of opening stock, purchase and sales during the year and closing stock for principal items.

In case of a manufacturing concern, please fill up the quantitative details of main items of raw materials (*viz. opening stock; purchase, consumption and sales during the year; closing stock & yield of finished products*) and quantitative details of main items of finished products and by-products (*viz. opening stock; purchase, manufacturing and sales during the year; closing stock*).

### **Schedule S-Details of Income from Salary**

Field Name	Instruction
Name of employer	Enter the name of the Employer.
Nature of Employer	In case of individuals, please tick the applicable check box- (a) If you are a Central Government Employee, tick 'Central Government' (b) If you are a State Government Employee, tick 'State Government'

		(b) If you are an employee of Public Sector Enterprise (whether Central or State Government), tick 'Public Sector Undertaking' (c) If you are drawing pension, tick 'Pensioners' (d) If you are an employee of Private Sector concern, tick 'Others'
<b>TAN of Employer</b> <i>(mandatory if tax is deducted)</i>		Please enter the Tax deduction Account Number (TAN) of the Employer as mentioned in Form-16.
<b>Address of employer</b>		Please enter the complete address of the employer including name of town or city, State and Pin code/Zip code. The name of State has to be selected from the drop down list.
<b>Town/City</b>		
<b>State</b>		
<b>Pin code/ Zip code</b>		
<b>1</b>	<b>Gross Salary</b>	This is an auto-populated field representing aggregate of the amounts entered at fields (1a), (1b) and (1c) below.
<b>1a</b>	<b>Salary as per section 17(1)</b>	Please select the type of salary payments from the given list and enter the amount. In case more than one type of salary payment has been received during the year, please report each type of payment as separate line item.  <u>List of types of salary payment :-</u> 1. Basic Salary 2. Dearness Allowance (DA) 3. Conveyance Allowance 4. House Rent Allowance (HRA) 5. Leave Travel Allowance (LTA) 6. Children Education Allowance (CEA) 7. Other Allowance 8. The contribution made by employer towards pension scheme as referred under section 80CCD 9. Amount deemed to be income under rule 6 of Part-A of Fourth Schedule 10. Amount deemed to be income under rule 11(4) of Part-A of Fourth Schedule 11. Annuity or pension 12. Commuted Pension 13. Gratuity 14. Fees/ commission 15. Advance of salary 16. Leave Encashment 17. Others ( <i>please enter the details in the text box</i> )
<b>1b</b>	<b>Value of perquisites as per section 17(2)</b>	Please select the type of perquisites from the given list and enter the value thereof. In case more than one type of perquisite has been received during the year, please report each type of perquisite as separate line item.  <u>List of types of perquisite :-</u> 1. Accommodation 2. Cars / Other Automotive

		3. Sweeper, gardener, watchman or personal attendant 4. Gas, electricity, water 5. Interest free or concessional loans 6. Holiday expenses 7. Free or concessional travel 8. Free meals 9. Free education 10. Gifts, vouchers, etc. 11. Credit card expenses 12. Club expenses 13. Use of movable assets by employees 14. Transfer of assets to employee 15. Value of any other benefit/ amenity/ service/ privilege 16. Stock options allotted or transferred by employer being an eligible start-up referred to in section 80-IAC 17. Stock options (non-qualified options) other than ESOP in col 16 above 18. Contribution by employer to fund and scheme taxable under section 17(2)(vii) 19. Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme referred to in section 17(2)(vii) and taxable under section 17(2)(viia) 20. Other benefits or amenities ( <i>please enter the details in a separate text box</i> ).
<b>1c</b>	<b>Profits in lieu of salary as per section 17(3)</b>	Please select the nature of profits in lieu of salary from the given list and enter the value thereof. In case more than one profit in lieu of salary has been received during the year, please report each as a separate line item.  <u>List of types of profits in lieu of salary:-</u> 1. Any compensation due or received by an assessee from an employer or former employer in connection with the termination of his employment or modification thereto. 2. Any payment due or received by an assessee from an employer or former employer, or from a provident or other fund sum received under Keyman Insurance Policy, including bonus on such policy. 3. Any amount due or received by an assessee from any person before joining any employment with that person, or after cessation of his employment with that person. 4. Any other ( <i>please enter the details in a separate text box</i> ).
In case you are employed with more than one employer during the year, please provide details of Gross Salary at column (1), as also break-up thereof at columns (1a), (1b) and (1c), separately for each employer, by adding multiple rows as necessary.		
<b>2</b>	<b>Total Gross Salary</b>	Please enter the aggregate amount of gross salary

		received from all employers during the year.
<b>3</b>	<b>Less allowances to the extent exempt u/s 10 (Note-Ensure that it is included in Total Gross salary in (2) above )</b>	Please select the allowances from the drop down ( <i>as per list</i> ) and enter the amount which is exempt. In case multiple allowances are claimed as exempt, please enter details of each allowance as separate line item.
		<u>List of allowances:-</u>
		Sec 10(5)- Travel concession/assistance received This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(6)- Remuneration received as an official, by whatever name called, of an Embassy, High Commission etc.
		Sec 10(7)- Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering services outside India
		Sec 10(10)- Death-cum-retirement gratuity received
		Sec 10(10A)- Commuted value of pension received
		Sec 10(10AA)- Earned leave encashment on retirement Note: If category of employer is other than "Central or State Government" deduction u/s. 10(10AA) shall be restricted to Rs. 3 Lakh
		Sec 10(10B) First Proviso- Compensation limit notified by CG in the Official Gazette
		Sec 10(10B) Second proviso- Compensation under scheme approved by the Central Government
		Sec 10(10C)- Amount received/receivable on voluntary retirement or termination of service
		Sec 10(10CC)- Tax paid by employer on non-monetary perquisite
		Sec 10(13A)- Allowance to meet expenditure incurred on house rent This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(14)(i)- Allowances or benefit, not being in the nature of perquisite, specifically granted to meet expenses incurred in the performance of the duties of an office or employment of profit This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Sec 10(14)(ii)- Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment. This allowance cannot be claimed if new tax regime u/s 115BAC is opted
		Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB  (This allowance can be claimed only if new tax regime u/s 115BAC is opted)

		<p>Section 10(14)(ii) -Transport allowance granted to certain physically handicapped assessee</p> <p>(This allowance can be claimed only if new tax regime u/s 115BAC is opted)</p> <p>Any Other exemption - In case of any other allowances enter the details in a text box provided.</p>
4	<b>Net Salary (2 – 3)</b>	This is an auto-populated field representing the net amount, after deducting the exempt allowances [3] from the Gross Salary [2].
5.	<b>Deductions u/s 16 (5a + 5b + 5c)</b>	This is an auto-populated field representing aggregate of the amounts entered at fields (5a), (5b) and (5c) below.
5a	<b>Standard Deduction u/s 16(ia)</b>	<p>This is an auto-populated field as lower of 4 (Net Salary) or Rs. 50,000.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
5b	<b>Entertainment allowance u/s 16(ii)</b>	<p>Please enter the amount of Entertainment allowance admissible as deduction u/s 16(ii) (<i>as per Part B of Form 16</i>)</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
5c	<b>Professional tax u/s 16(iii)</b>	<p>Please enter the amount of Professional tax paid which is admissible as deduction u/s 16(iii) (<i>as per Part B of Form 16</i>)</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
6	<b>Income chargeable under the Head 'Salaries' (4 - 5)</b>	This is an auto-populated field representing the net amount, after claiming deductions under section 16 [5] against the Net Salary [4].

#### **Schedule HP-Details of Income from House Property**

Please indicate ownership of the house property, income from which is being reported in this Schedule, by selecting from the list in the drop-down menu – Self/Minor/Spouse/Others	
Field Name	Instruction
Address of property	Please enter the complete address of the property including name of town or city, State and Pin code/Zip code. The name of State and Country has to be selected from the drop-down list.
Town/City	
State	
Pin code/ Zip code	
Is the property co-owned	<p>Please state whether the property is co-owned by you along with other owners by ticking the applicable checkbox -</p> <p><input type="checkbox"/>Yes</p> <p><input type="checkbox"/>No</p>

<b>Your percentage of share in the Property</b>		If yes, please specify your percentage share in the property in the given box.
<b>Name of other(s) Co-owners</b>		If yes, please specify the name, PAN, Aadhaar and respective percentage shares of other co-owners of the property. Please add rows as necessary.
<b>PAN of Co-owner(s)</b>		
<b>Aadhaar No. of co-owner</b>		
<b>Percentage share of in the property%</b>		
<b>Type of House property</b>		Please tick the applicable check box, indicating the usage of the house property during the previous year- (a) If the house property consist of a house, or part of a house, which is self-occupied, or treated as self-occupied u/s 23(2), tick 'Self-Occupied' (b) If the house property, or part thereof, was actually let out during whole or part of the year, tick 'Let Out' (c) If the house property, or part thereof, is deemed to be let out u/s 23(4), tick 'Deemed Let Out'.
<b>Name(s) of Tenant</b>		If the property was actually let out during the year or part of the year, please mention name, PAN, Aadhaar No. and TAN of the tenant(s). Furnishing of PAN of tenant is mandatory if tax has been deducted at source u/s 194-IB. Furnishing of TAN of tenant is mandatory if tax has been deducted at source u/s 194-I.
<b>PAN of Tenant(s)</b>		
<b>Aadhaar No. of Tenant(s)</b>		
<b>PAN/TAN/Aadhaar No. of Tenant(s)</b>		
<b>1a</b>	<b>Gross rent received/ receivable/ lettable value during the year</b>	If the house property is actually let out, please enter the amount of actual rent received or receivable in respect of the property during the year. Otherwise, enter the amount for which the property might reasonably be expected to let during the year.
<b>1b</b>	<b>The amount of rent which cannot be realised</b>	Please enter the amount of rent, out of the Gross rent receivable, which cannot be realised by the owner and has become irrecoverable. <i>[Please refer Rule 4 and Explanation below sub-section (1) of section 23]</i>
<b>1c</b>	<b>Tax paid to local authorities</b>	Please enter the amount of tax on house property which has been actually paid during the year, to local authorities such as municipal taxes paid etc.
<b>1d</b>	<b>Total (1b + 1c)</b>	This is an auto-populated field representing the aggregate of unrealised rent <i>[1b]</i> and taxes paid to local authorities <i>[1c]</i> .
<b>1e</b>	<b>Annual Value (1a–1d)</b>	This is an auto-populated field representing the amount of Gross rent <i>[1a]</i> as reduced by amounts deductible therefrom for computing annual value <i>[1d]</i> . In case of self-occupied property, this field shall be taken as nil.
<b>1f</b>	<b>Annual value of the property owned</b>	Please compute the annual value of the share of property which is owned by you, by multiplying the annual value arrived at column (1e) with your percentage share in the property.
<b>1g</b>	<b>30% of 1f</b>	Please enter 30% of Annual Value of your share of your property.
<b>1h</b>	<b>Interest payable on borrowed capital</b>	In case the property has been acquired/ constructed/ repaired/ renewed/ reconstructed with borrowed capital,



		<p>please enter the actual amount of interest payable on such borrowed capital.</p> <p>In case the house property is 'self-occupied' as per provisions of section 23(2), the amount of interest payable on borrowed capital shall be restricted to Rs. 2 lakh or 30 thousand, as the case may be.</p> <p>In case the house property is 'self-occupied' and new tax regime u/s 115BAC is opted, interest payable on borrowed capital cannot be claimed</p>
<b>1i</b>	<b>Total (1g + 1h)</b>	This is an auto-populated field representing the aggregate of amounts deductible u/s 24 under the head 'house property', namely, 30% of annual value [1g] and interest payable on borrowed capital [1h].
<b>1j</b>	<b>Arrears/Unrealized Rent received during the year Less 30%</b>	In case arrears of rent have been received, or unrealised rent has been realised subsequently from a tenant in respect of the house property, during the year, please enter the amount of arrears/unrealized rent so received, after reducing a sum equal to 30% of the arrears/unrealised rent.
<b>1k</b>	<b>Income from house property 1 (1f-1i+1j)</b>	This is an auto-populated field representing the net income from house property which is computed as annual value [1f] as reduced by total amounts deductible u/s 24 [1i] and as increased by arrears of rent etc. [1j]
Please fill up all the details above separately for each property owned or co-owned by you during the year income from which is assessable under the head 'house property' and compute net income from each house property separately.		
<b>2</b>	<b>Income from house property 2 (2f-2i+2j)</b>	This represents income from house property-2 which is computed in a similar manner as given at item No. 1 above.
<b>3</b>	<b>Pass through income/Loss, if any</b>	<p>The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income/loss reported therein is of the nature of house property income, the same has to be reported at this column in the Schedule HP for including the same in head-wise computation.</p>
<b>4</b>	<b>Income under the head "Income from house property"</b>	<p>This is an auto-populated field representing the aggregate of net incomes from all house properties owned during the year [1k + 2k + .....] and also the pass through income/loss of the nature of house property [3].</p> <p>In case new tax regime u/s 115BAC is opted and net computation under the head 'House Property' is a loss, the same cannot be set-off against income under any other head</p>

**Schedule BP – Computation of income from business or profession**

In this Schedule, income chargeable under the head 'Profits and gains of business or profession' is computed starting from the net profit before taxes arrived at in the profit and loss account which is appearing at item No. 53 or item No. 61(ii) or item No. 62(ii) or item No. 63(ii) or item No. 64(iii) or item No. 65(iv).

Note: In case, the income includes income from royalty and FTS and if you want to claim benefit of lower tax rate of DTAA, then this income shall be reported in Schedule OS. If the same is included in Part A- P&L you may reduce the same from income chargeable under the head business & profession at Sr. No. 3c and report the income under Schedule Other Sources.

In case any amount is reduced from credit side of profit and loss account to be shown under any other head of income, please ensure that the same is correctly reported in the corresponding head of income.

In case any amount is reduced from credit side of profit and loss account being exempt income, please ensure that the same is correctly reported in the schedule of exempt income.

Thereafter, profits or incomes of the following nature, which are included in the above net profit are deducted therefrom for separate consideration:-

- Profit from speculative businesses
- Profit from specified businesses u/s 35AD
- Income credited to P&L which is to be considered under other heads
- Incomes chargeable at special rates u/s. 115BBF/115BBG  
(Note – Please indicate break-up of Income from Other source between dividend income and other than dividend income)
- Profits from business or profession computed on presumptive basis
- Incomes credited to P&L which is exempt
- Income from activities which are covered under Rule 7, 7A, 7B and 8

Expenses debited to the P&L account relating to the above categories of income are added back along with book depreciation and amortization. The depreciation admissible as per the provisions of the Income-tax Act is deducted to arrive at profit after adjustment of depreciation at item No. 13.

Item No.14 to item No. 19, list various disallowances of expenses debited to the P&L account whereas item No. 20 to 25 provide for additions of deemed incomes under various provisions of the Act. Out of these, item No. 23 is the residual column for entering any other type of income to be added and it should be minimum of Sr no. (5a to 5d) of Schedule OI. Any other income which is not included in the P&L account such as salary, commission, bonus or interest earned by the individual/HUF from any firm as a partner, should be separately reported at item No. 24. The aggregate amount of additions and disallowances are captured as an auto-filled figure at item No. 26.

Further, item No. 27 to item No. 33 provide for deductions allowable under various provisions of the Act. Out of these, item No. 32 is a residual column for entering any other

amount allowable as deduction. The aggregate amount of deductions allowable are captured as an auto-filled figure at item No. 34.

The net business income is computed at item No. 35, after adding the aggregate amount of additions and disallowances (*item No. 26*) to the adjusted profit and loss (*item No. 13*) and reducing the permissible deductions therefrom (*item No. 34*).

The profits and gains from business and profession computed as per special provisions on presumptive basis are reported separately at item No. 36. Profits in respect of each such activity should be reported as a separate line item.

The total net profit from business or profession is computed at item No. 37 as aggregate of net business income (item No. 35) and profits computed on presumptive basis (item No. 36).

In a case where income from activities covered under Rule 7, 7A, 7B and 8 is included in the P&L account, the break-up of deemed business income chargeable under these rules and business income chargeable other than these rules is required to be mentioned at item No. 38. In such a case, balance of income deemed as agricultural income should be reported at item No. 38.

In any other case, only the figure of net profit from business or profession computed at item No. 37 should be reported at item No. 38.

Note: In case you are reporting loss at Sr. No. 38 of Schedule Business or Profession or in at Sr. No. 64(i)(b), 64(i)(d), 64(ii)(b) and 64(ii)(d), 65ii, 65iv in P&L (No account case) then you are required to maintain books of accounts and get them audited. Alternatively, you should report minimum 8% of turnover as your income else your return may be treated as defective.

Please ensure that following audit report have been filed on or before one month prior to due date of filing of return u/s 139(1) in the following cases: -

Section	Form Number
Deduction claimed u/s 33AB(2)	3AC
Deduction claimed u/s 33ABA(2)	3AD
Deduction claimed u/s 35D/35E (form to be filed only when deduction is claimed for the first time )	3AE
Income taxable u/s 44DA	3CE

Part B of this Schedule provides for separate computation of income from speculative business, in case any profit from speculative business was included in the P&L account.

Part C of this Schedule provides for computation of income from specified business u/s 35AD, in case any profit from specified business was included in the P&L account.

The total income chargeable under the head 'profits and gains from business and profession' is computed at Part D of this Schedule, as aggregate of net profit from business or profession other than specified business or speculative business (*item No. A38*), income from speculative business (*item No. B43*) and income from specified business (*item No. C49*).

Part E of this Schedule provides for intra-head set off of normal business losses with incomes from specified business or speculative business during the current year. Losses from specified businesses or speculative businesses, if any, are not allowed to be set off against normal business income.

### **Schedule DPM**

Schedule DPM provides for computation of depreciation admissible under the Income-tax Act for the year in respect of plant and machinery. This does not include plant and machinery on which full capital expenditure is allowable. Also, if you are eligible and claiming benefit u/s 115BAD, then please enter the amount to be added back / to be adjusted to opening WDV on account of opting for taxation under section 115BAD.

#### **Note :**

1. CBDT vide notification dated 20th September 2019 increased depreciation to 45% on motor cars, motor buses etc w.r.t. assets purchased on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. Therefore, no additions will be allowed in 45% block in the AY 2021-22 wrt to such assets.
2. Co-operative society which has opted for section 115BAD is not eligible for depreciation @ 45% (As per Rule 5 ) and additional depreciation u/s 32(1)(iia) as referred in row no 12, 13 and 14 of schedule DPM.

### **Schedule DOA**

Schedule DOA provides for computation of depreciation admissible under the Income-tax Act for the year in respect of other category of assets - land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable.

### **Schedule DEP**

Schedule DEP contains a summary of depreciation admissible under the Income-tax Act for the year in respect of all category of assets – plant and machinery, land, building, furniture and fittings, intangible assets and ships. This does not include assets on which full capital expenditure is allowable. The figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

### **Schedule DCG**

Schedule DCG contains a summary of deemed short-term capital gains on sale of depreciable assets during the year as per the Income-tax Act under various category of assets - plant and machinery, land, building, furniture and fittings, intangible assets and ships. The

figures in this Schedule are taken as computed in the relevant column (s) of Schedule DPM and Schedule DOA.

### **Schedule ESR**

Schedule ESR captures the details of expenditure on scientific research etc. referred to in section 35, expenditure on agricultural extension project referred to in section 35CCC and expenditure on skilled development project referred to in section 35CCD. The amounts of specified nature debited to the P&L account, if any, should be reported in column (2) of the Schedule. Out of this, the amount which is eligible for deduction under the relevant provision i.e. section 35, section 35CCC or section 35CCD should be reported in column (3).

Further, in case any deduction has been claimed on account of donations to research associations etc., the name, address and PAN of donee and the mode of donation paid should be provided as per Schedule RA.

### **Schedule CG – Capital Gains**

Capital gains arising from sale/transfer of different types of capital assets have been segregated. In a case where capital gains arises from sale or transfer of more than one capital asset, which are of same type, please make a consolidated computation of capital gains in respect of all such capital assets of same type except for following:-

- a) In case of Long term/Short Term Capital Gain arising on sale of Immovable property i.e. A1 & B1 where capital gain are required to be computed separately for each property and
- b) In case of long term capital gains (LTCG) arising on sale of equity shares in a company or unit of equity oriented fund or unit of business trust on which STT is paid, computation of capital gains should be made as per item No. B5 or item No. B8. Please note that separate computation of capital gains should be made for scrip or units of mutual fund sold during the year as per Schedule 112A & 115AD(1)(b)(iii)-proviso. It may be noted that if the shares are acquired after 31st Jan 2018, taxpayer can show consolidated amount of sales & purchase in respective schedule 112A & 115AD(1)(b)(iii)-proviso. The net capital gains arising on sale of individual scrips should be aggregated and will be auto-populated to B5 & B8 respectively. Thereafter, tax shall be charged at a flat rate of 10% in Schedule SI on the aggregate LTCG, for the purpose of tax computation after giving benefit of Rs. 1 Lakh each u/s 112A and 115AD(1)(b)(iii). This benefit of Rs.1 Lakh will be given in Schedule SI

Part A of this Schedule provides for computation of short-term capital gains (STCG) from sale of different types of capital assets. Out of this, item No. A4 and A5 are applicable only for non-residents.

Part B of this Schedule provides for computation of long-term capital gains (LTCG) from sale of different types of capital assets. Out of this, item No. B6, B7, B8 and B9 are applicable only for non-residents.

STCG/LTCG on sale of immovable property, if any, should be reported at item No. A1/B1. It is mandatory to disclose the details of immovable property, name and PAN of the

buyer etc. as per the given table. These details should be furnished separately for each immovable property transferred during the year.

- a) If you have sold land and building. Quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.
- b) If you are a resident and have sold land and building situated outside India. The details of property and name of buyer should invariably be mentioned. However, quoting of PAN of buyer is mandatory only if tax is deducted under section 194-IA or is mentioned in the documents.

The details of pass through income/loss from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI. In case any amount of pass through income/loss reported therein is of the nature of short-term capital gain, the same has to be reported at item No. A8 of this Schedule. Further, in case any amount of pass through income/loss reported therein is of the nature of long-term capital gain, the same has to be reported at item No. B12 of this Schedule.

Amount of STCG/ LTCG on assets referred in A1-A8/ B1- B12 which is chargeable at special rates or not chargeable to tax in India in accordance with the relevant article of Double Taxation Avoidance Agreement (DTAA) of India with another country, if any, should be reported at item no. A9/ B13.

In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at Column (6), rate as per Income Tax Act at Column (9) and the applicable rate, which is lower of the two rates, at Column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column (7). This column is applicable only in case of Non-Residents. Please note, if TRC Flag is 'No', income will be chargeable as per the applicable rates specified in Part A/B.

Part C of this Schedule computes the total of short-term capital gain (*item No. A10*) and long-term capital gain (*item No. B14*). In case the total amount of long-term capital gain at item No. B14 is a loss figure, the same shall not be allowed to be set off against short-term capital gains. In such a case, the figure at item No. B14 should be taken as Nil and only the figure of item No. A10 should be taken as item C. Deductions can be claimed in respect of capital gains subject to fulfillment of prescribed conditions under sections 54 or 54B or 54D or 54EC or 54F or 54G or 54GA or 54GB or 115F. Deductions u/s. 54, 54EC, 54F, 54GB and 115F are available only against long-term capital gains. In case any deduction is claimed against any type of capital gains, the details of such claim have to be furnished as per part D of this Schedule.

Part E of this Schedule provides for intra-head set off of current year capital losses with current year capital gains. The Schedule separates different category of capital gains (long-term and short-term) into different baskets according to rate at which the same is chargeable to tax:-

- The applicable rate implies the rate of tax at which the normal income of the assessee is otherwise taxable.

- The DTAA rate refers to the special rate at which the short-term capital gains or long-term capital gains is chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.

The figures in column 1 list out the categories of capital gains against which capital losses of the current year can be set off. Similarly figures in row 'i' provides for different categories of capital losses of the current year which can be set off against capital gains in column 1. The figures in row 'i' and column '1' are derived from addition of figures computed at relevant items of Schedule CG as indicated. Thus, (A3e\*+A4a\*+A8a\*) is addition of short-term capital gains reported at items Nos. A3e, A4a and A8a as reduced by the amount of short-term capital gains not chargeable to tax or chargeable to tax at DTAA rates which is included therein. Further, if (A3e\* + A4a\*+A8a\*) represents a negative figure it should be filled in cell '2i' and if it is a positive figure it should be filled in cell '1ii'. The assessee may set off the capital loss of row 'i' with any category of capital gains in column '1' except that the long-term capital loss can only be adjusted with any long-term capital gains only. The amount of capital loss set off has to be entered into in the relevant rows of columns 2 to 8. The capital gains of current year remaining after intra-head set off is computed in column 9, which is then taken to Schedule CYLA for computing inter-head set off of current year losses. The remaining capital loss of current year is computed in row (x) which is taken to Schedule CFL for reporting of losses to be carried forward to future years.

In Part F of this Schedule, please report the quarter-wise details of accrual or receipt of incomes under the head 'capital gains' as per the table given.

The details of accrual or receipt have to be furnished separately for short-term capital gains (STCG) taxable at different rates and long-term capital gains (LTCG) taxable at different rates, for all quarters. The amounts of STCG and LTCG, in respect of which a quarter-wise break-up is required to be furnished, should be taken as computed in column 5 of Schedule BFLA, i.e. capital gains remaining after set-off of current year losses and brought forward losses.

For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

S. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220

14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272
18.	2018-19	280
19.	2019-20	289
<b>20.</b>	<b>2020-21</b>	<b>301</b>

If capital gain is arising from the slump sale u/s 50B i.e. figures are reported in A2/B2 of schedule CG, please ensure that form 3CEB is filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1)

#### **Schedule 112A & Schedule 115AD(1)(b)(iii)-Proviso**

In Schedule 112-A - please enter the scrip wise/unit wise/consolidated detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A. This schedule is applicable for both residents & Non Residents

In Schedule 115AD(1)(b)(iii) proviso - please enter the scrip wise/unit wise/consolidated detail of sale of equity shares of a company, an equity-oriented fund, or a unit of a business trust on which STT is paid under section 112A read with section 115AD(1)(b)(iii)-proviso. This schedule is applicable for Foreign Institutional Investors (FII)

Field No.	Field Name	Instruction
1.	S. No	Please enter the serial no.  The row can be added as required
2.	Share/Unit Acquired	Select from the drop-down whether share/unit acquired  1) On or before 31st January 2018 or 2) After 31st January, 2018
3.	ISIN Code	Enter the International Securities Identification Number (ISIN code) in the text box.  <b>Note:</b> In case the security or share does not have an ISIN Code, then use "INNOTAVAILAB" as ISIN Code.  This field will be auto populated as "INNOTREQUIRD" if dropdown is selected as "After 31st January, 2018"
4.	Name of the Share/Unit	Please enter the name of share/unit in the



		<p>given box</p> <p>This field will be auto populated as "CONSOLIDATED" if dropdown is selected as "After 31st January, 2018"</p>
5.	No. of Shares/Units	<p>Enter the number of shares/units sold in the given box.</p> <p>This field is not applicable for shares and units acquired "After 31st January, 2018"</p>
6.	Sale-price per Share/Unit	<p>Please enter the sale price per share/unit in the given box.</p> <p>This field is not applicable for shares and units acquired "After 31st January, 2018"</p>
7.	<p>Full value of consideration</p> <p>-If shares are acquired on or before 31.01.2018</p> <p>(Total Sale Value) (4*5)</p> <p>- If shares are Acquired after 31st January 2018 - Please enter Full Value of Consideration</p>	<p>This field will be auto populated as No of shares/units (4) multiply with sale price per unit (5)</p> <p>Please enter full value of consideration if dropdown is selected as "After 31st January, 2018"</p>
8.	Cost of acquisition without indexation	The Cost of acquisition without indexation will be auto populated as higher of Column 8 or Column 9
9.	Cost of acquisition	Enter the amount in the text box.
10.	If the long-term capital asset was acquired before 01.02.2018, lower of 11 & 6	This field will be auto populated as the lower of Column 11 & Column 6
11.	Fair Market Value per share/unit as on 31st January, 2018	<p>Enter the fair Market Value per share/unit as on 31st January, 2018 in the text box.</p> <p>This field is not applicable for shares and</p>

		units acquired "After 31st January, 2018
12.	Total Fair Market Value of capital asset as per Section 55(2) (ac)- (4*10)	This field will be auto populated as the value of Column 4 multiplied with Column 10.
13.	Expenditure wholly and exclusively in connection with transfer	Enter the amount of expenditure wholly and exclusively in connection with transfer in the given box.
14.	Total deductions (7+12)	This field will be auto populated as the sum of Column 7+ Column 12
15.	Long term capital Gain Balance (6-13) Item 5 of LTCG Schedule of CG	This field will be auto-populated as the value at column 6- Value at Column 13.
	Item 8 of LTCG Schedule CG	
	Total of each column	These fields should auto populate as sum of columns 6, 7, 8, 9, 11, 12, 13 and 14

**Schedule-OS-Income from other sources**

S. No.	Field Name	Instruction
<b>1</b>	<b>Gross income chargeable to tax at normal applicable rates</b>	Please enter the gross amount of income from other sources which are chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column 1a, 1b, 1c, 1d and 1e below.
<b>1a</b>	<b>Dividends</b>	This is an auto-populated field representing the aggregate of figures reported in 1a(i) and 1a(ii).
i	Dividend income [other than (ii)]	Please enter the gross amount of dividend income which is chargeable under the head Income from Other Sources at normal applicable rate
ii	Dividend income u/s 2(22)(e)	Please enter the gross amount of dividend income u/s 2(22)(e) which is chargeable under the head Income from Other Sources at normal applicable rate
<b>1b</b>	<b>Interest, Gross</b>	Please enter the gross amount of interest income which is chargeable to tax at normal applicable rates. Please indicate break-up of interest income from separate sources such as interest from savings bank

		account, interest on deposits with banks, post office or co-operative society, interest on income-tax refund, any pass-through income/loss in the nature of interest or any other interest income.
<b>1c</b>	<b>Rental income from machinery, plants, buildings etc., Gross</b>	Please enter the gross amount of rental income from letting of machinery, plants, furniture or buildings belonging to assessee which is chargeable under the head 'income from other sources' under sections 56(2)(ii) or 56(2)(iii).
<b>1d</b>	<b>Income of the nature referred to in section 56(2)(x) which is chargeable to tax</b>	Please enter the total amount of income of the nature referred to in section 56(2)(x) which is chargeable to tax at normal applicable rates. This is an auto-populated field representing the aggregate of figures reported at column di, dii, diii, div and dv below.
<b>1di</b>	<b>Aggregate value of sum of money received without consideration</b>	Please enter the aggregate value of any sum of money received without consideration, in case the aggregate value exceeds Rs. 50,000/-.
<b>1dii</b>	<b>In case immovable property is received without consideration, stamp duty value of property</b>	Please enter the stamp duty value of property received without consideration, in case the stamp duty value exceeds Rs. 50,000/-.
<b>1diii</b>	<b>In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration</b>	Please enter the stamp duty value of property in excess of consideration, in case the stamp duty value exceeds the consideration by more than Rs. 50,000/- or 5% of the consideration, whichever is higher.
<b>1div</b>	<b>In case any other property is received without consideration, fair market value of property</b>	Please enter the aggregate Fair Market Value (FMV) of the property received without consideration, in case FMV exceeds Rs. 50,000/-.
<b>1dv</b>	<b>In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration</b>	Please enter the aggregate Fair Market Value (FMV) of the property in excess of the consideration, in case the FMV exceeds the consideration by more than Rs. 50,000/-.
<b>1e</b>	<b>Any other income (please specify nature)</b>	Please enter any other income chargeable under the head 'income from other sources', at normal rates. If any other income is in the nature of Family pension, mention the amount in the field provided. For others, please specify nature and amount of such income.

<b>2</b>	<b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e+2f relating to 1)</b>	<p>Please enter the gross amount of income from other sources which is chargeable to tax at special rates such as winning from lotteries, income chargeable u/s 115BBE etc. This is an auto-populated field representing the aggregate of figures reported at column 2a, 2b, 2c, 2d, 2e and 2f below. Please note, for Non-residents elements relating to S. No. 1 will be added only if TRC Flag is Y at Column No. 7 of S. No. 2f.</p> <p>Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.</p>
<b>2a</b>	<b>Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</b>	Please report in this column, any income by way of winnings from any lottery or crossword puzzle or race including horse race or card game and other game of any sort or gambling or betting of any form or nature which is chargeable at special rates u/s 115BB.
<b>2b</b>	<b>Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)</b>	Please report in this column, aggregate of incomes of the nature referred to in section 115BBE which are chargeable at special rates as prescribed therein. This is an auto-populated field representing the aggregate of figures reported at columns 2bi, 2bii, 2biii, 2biv, 2bv and 2bvi below.
<b>2bi</b>	<b>Cash credits u/s 68</b>	Please report in this column any sum in the nature of unexplained cash credit, deemed as income of the year u/s 68.
<b>2bii</b>	<b>Unexplained investments u/s 69</b>	Please report in this column any unexplained investment which is not recorded in the books of accounts, deemed as income of the year u/s 69.
<b>2biii</b>	<b>Unexplained money etc. u/s 69A</b>	Please report in this column any unexplained money, bullion, jewellery or other valuable article which is not recorded in the books of accounts, deemed as income of the year u/s 69A.
<b>2biv</b>	<b>Undisclosed investments etc. u/s 69B</b>	Please report in this column any unexplained investment or any bullion, jewellery or other valuable article which is not fully recorded in the books of accounts, deemed as income of the year u/s 69B.
<b>2bv</b>	<b>Unexplained expenditure etc. u/s 69C</b>	Please report in this column, any unexplained expenditure or part thereof,

		deemed as income of the year u/s 69C.
<b>2bvi</b>	<b>Amount borrowed or repaid on hundi u/s 69D</b>	Please report in this column any amount borrowed on a <i>hundi</i> , or any repayment being due on a <i>hundi</i> , otherwise than through an a/c payee cheque drawn on a bank, deemed as income of the year u/s 69D.
<b>2c</b>	<b>Accumulated balance of recognized provident fund taxable u/s 111</b>	In case any accumulated balance of a recognised provident fund is to be included in total income of the year, owing to the provisions of rule 8 of part A of the Fourth Schedule not being applicable, tax has to be computed year-wise as prescribed in rule 9. In such a case, please furnish the details of income benefit and tax benefit for each of the assessment years concerned.
<b>2d</b>	<b>Any other income chargeable at special rate (<i>total of di to dxix</i>)</b>	Please report in this column any other income under the head 'income from other sources' which is chargeable to tax at special rates. Please select the nature of income from drop down menu and enter the amount. In case of more than one type of income, please report each income as a separate line item. Please ensure that these incomes are also reported in Schedule SI (Income chargeable to tax at special rates) for proper computation of tax liability.
	<b>List of types of income chargeable at special rate</b>	<div>(i) Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)</div> <div>(ii) Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)</div> <div>(iii) Interest received from Infrastructure Debt Fund chargeable u/s 115A (1) (a) (iia)</div> <div>(iv) Interest referred to in section 194LC (1) - chargeable u/s 115A (1) (a) (iiaa)</div> <div>(v) Interest referred to in section 194LD - chargeable u/s 115A (1) (a) (iiab)</div> <div>(vi) Distributed income being interest referred to in section 194LBA - chargeable u/s 115A (1) (a) (iiac)</div> <div>(vii) Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)</div>

		<p>(viii) Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) &amp; 115A(1)(b)(B)</p> <p>(ix) Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC</p> <p>(x) Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA</p> <p>(xi) Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)</p> <p>(xii) Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)</p> <p>(xiii) Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)</p> <p>(xiv) Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA</p> <p>(xv) Anonymous Donations in certain cases chargeable u/s 115BBC</p> <p>(xvi) Interest referred to in Proviso to section 194LC (1)-chargeable u/s 115A(1)(a) (iiaa)</p> <p>(xvii) Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF</p> <p>(xviii) Income by way of transfer of carbon credits - chargeable u/s 115BBG</p> <p>(xix) Investment Income of a Non-Resident Indian - chargeable u/s 115E</p> <p>(xix) Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A (1) (a)(iiac)</p>
2e	<p><b>Pass through income in the nature of income from other sources chargeable at special rates</b></p>	<p>The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.</p> <p>If any amount of pass through income</p>

		<p>reported in Schedule PTI is of the nature of income from other sources, the same has to be reported at this column in the Schedule OS for including the same in head-wise computation.</p> <p>Please select the nature of pass through income from drop down menu and enter the amount. In case of more than one type of pass through income, please report each income as a separate line item.</p>
	<b>List of types of pass through income chargeable at special rates</b>	<p>PTI-115A(1)(a)(i)- Dividends interest and income from units purchase in foreign currency</p> <p>PTI-115A(1)(a)(ii)- Interest received from govt/Indian Concerns received in Foreign Currency</p> <p>PTI-115A (1) (a)(iia) -Interest from Infrastructure Debt Fund</p> <p>PTI-115A (1) (a)(iiaa) -Interest as per Sec. 194LC (1)</p> <p>PTI-115A (1) (a)(iiaa) -Interest as referred in proviso to section 194LC (1)</p> <p>PTI-115A (1) (a)(iiab) -Interest as per Sec. 194LD</p> <p>PTI-115A (1) (a)(iiac) -Interest as per Sec. 194LBA</p> <p>PTI-115A (1) (a)(iii) -Income received in respect of units of UTI purchased in foreign currency</p> <p>PTI-115A(1)(b)(A) &amp; 115A(1)(b)(B)- Income from royalty &amp; technical services</p> <p>PTI-115AC (1) (a &amp; b) - Income from bonds or GDR purchased in foreign currency - non-resident</p> <p>PTI-115ACA(1)(a) - Income from GDR purchased in foreign currency -resident</p> <p>PTI-115AD(1)(i) -Income (other than dividend) received by an FII in respect of securities (other than units as per Sec 115AB)</p> <p>PTI- 115AD(1)(i) - Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB)</p> <p>PTI-115AD(1)(i) proviso -Income received by an FII in respect of bonds or government securities as per Sec 194LD</p>

		PTI-115BBA - Income of non-residents sportsmen or sports associations
		PTI-115BBC - Anonymous donations
		PTI-115BBF - Income from patent
		PTI-115BBG - Income from transfer of carbon credits
		PTI-115E(a) - Investment income
		PTI-115A(1)(a) (iiac) - Distributed income being Dividend referred to in section 194LBA
2f	<b>Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)</b>	<p>Please report in this column any income under the head 'income from other sources' which is chargeable at special rates in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country. This field will be an auto-populated field representing total of Column 2 (Amount of Income) of the given table. For Non-Residents total of fields of Column 2 will be computed only if TRC Flag is Yes.</p> <p>In the given table, please report the amount of income at column (2) and furnish other relevant details sought in the table such as relevant article of DTAA at column (5), treaty rate at column (6), rate as per Income-tax Act at column (9) and the applicable rate, which is lower of the two rates, at column (10). Please report whether Tax Residency Certificate (TRC) is obtained from the country of residence in Column No. 7. This column is applicable in case of Non-Residents only.</p> <p>Please note, if TRC Flag is No then income will be chargeable to tax as per the applicable rates specified for such income.</p>



3	Deductions under section 57: - (other than those relating to income chargeable at special rates under 2a, 2b & 2d, 2e, & 2f)	<p>Any claim of deduction u/s 57 relating to income under the head 'income from other sources' chargeable at normal applicable rates should be mentioned here.</p> <p>Deduction under column "family pension" will be available only if income is offered in column 1e</p> <p>Deduction under column "depreciation" will be available only if income is offered in column 1c</p> <p>Deduction under column "interest expenditure u/s 57(1)" will be available only if income is offered in column 1a and the deduction will be restricted to 20% of amount of dividend included in total income. Actual expenditure can be entered in sl.no.3c(i) where as "Eligible Interest Expenditure u/s 57(i)" can be entered in sl.no.3c(ii). So two fields will be there for "Interest expenditure u/s 57(i)".</p> <p>(Please refer Annexure 3)</p>
4	<b>Amounts not deductible u/s 58</b>	Any amount which is not deductible in computing income chargeable under the head 'income from other sources' by virtue of section 58 should be reported in this column. In case any expenditure or deduction is claimed u/s 57 but the whole or part thereof becomes inadmissible as per section 58, the same should also be reported here.
5	<b>Profits chargeable to tax u/s 59</b>	Any profit which is chargeable to tax under the head 'income from other sources' by virtue of section 59 read with section 41 should be reported in this column.
6	<b>Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5- 2f relating to 1)</b> <i>(If negative take the figure to 3i of Schedule CYLA)</i>	<p>Please enter the net amount of income under the head 'income from other sources' which is chargeable to tax at normal applicable rates.</p> <p>This is an auto-populated field representing the gross income from other sources chargeable at normal rates [item 1] as reduced by deductions u/s 57 [item 3] &amp; income chargeable at special rates specified in item 2f (related to item 1) and as increased by amounts not deductible u/s 58 [item 4] and profits chargeable to tax u/s 59 [item 5].</p>

7	<b>Income from other sources (other than from owning race horses) (2+6) (enter 6 as nil, if negative)</b>	<p>Please enter the aggregate of incomes chargeable under the head 'income from other sources', excluding the income from activity of owning and maintaining racehorses.</p> <p>This is an auto-populated field representing the aggregate of income chargeable at special rates [item 2] and net income chargeable at normal applicable rates [item 6].</p>
8	<b>Income from the activity of owning and maintaining racehorses</b>	<p>Please report in this column net income from the activity of owning and maintaining race horses.</p> <p>Please furnish break-up in terms of Gross receipts at item 8a, Deductions in relation to such activity at item 8b, Amounts not deductible as per section 58 relating to this activity at item 8c, Profit chargeable to tax as per section 59 relating to this activity at item 8d and</p> <p>Compute the net income at item 8e as (8a - 8b + 8c + 8d) accordingly.</p> <p>In case the net income computed at item 8e is negative, take this figure to item 10xiii of Schedule CFL for carry forward of loss from the activity of owning and maintaining race horses to future years.</p>
9	<b>Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative)</b>	<p>Please compute in this column the aggregate income chargeable under head 'income from other sources.'</p> <p>This is an auto-populated field representing the aggregate of income from other sources (other than from owning and maintaining race horses) computed at item 7 and net income from the activity of owning and maintaining race horses computed at item 8e.</p>
10	<b>Information about accrual/receipt of income from Other Sources</b>	<p>Please report the period-wise details of accrual or receipt of incomes under the head 'income from other sources' in the table given at this column.</p> <p>The details have to be furnished separately</p>

		for dividend income and any income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) and Dividend income chargeable at DTAA rates ( Refer Annexure 3 & 4 for clarification on how to disclose at sl.no.10(i) and 10(iii)”)
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### **Schedule-CYLA - Details of Income after set-off of current year losses**

If the net result of computation under the head ‘income from house property’, ‘profits and gains from business or profession’ and ‘income from other sources’ is a loss figure, please fill up the figure of loss in the first row under the respective head. Please note that loss from speculative business or specified business cannot be set off against income under other heads for the current year. Similarly, loss from activity of owning and maintaining horse races cannot be set off against income under other heads for the current year.

The positive income computed under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. Short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

The losses mentioned in row (i) can be set off against positive incomes mentioned under other heads in column (1) in accordance with the provisions of section 71.

In a case where loss is computed under the head “income from house property”, such loss can be set off against income under any other head only to the extent it does not exceed rupees two lakh. However, loss cannot be set off if new tax regime is opted u/s 115BAC

The amount of current year loss which is set off against the income computed under other heads should be entered into in columns 2, 3 and 4, in the relevant rows.

In column (5), please mention the net income remaining after setting off of current year losses, under the respective heads of income, in the relevant rows.

In row (xvii), please mention the total of current year losses set off out of the columns (2), (3) and (4).

In row (xviii), please mention the remaining loss under various heads i.e. house property loss at column (2), business loss at column (3) and loss from other sources at column (4).

The unabsorbed losses allowed to be carried forward out of this should be taken to at row xiii of Schedule CFL for carry forward to future years.

### **Schedule-BFLA-Details of Income after Set off of Brought Forward Losses of earlier years**

The positive income remaining after set off of current year losses, as per Schedule

CYLA, under various heads of income for the current year should be mentioned in column (1) in the relevant row for the respective head. The net positive short-term capital gains or long-term capital gains chargeable to tax at various rates should be mentioned in separate rows as indicated in the Schedule.

In column (2), the amount of loss brought forward from earlier years which can be set off against various heads of income should be entered in the relevant row.

- Brought forward short-term capital loss can be set off against any item of short-term or long-term capital gains. However, brought forward long-term capital loss can only be set off against an item of long-term capital gains.
- Brought forward loss from activity of owning and maintaining horse races can be set off only against positive income from the same activity during the current year.
- Brought forward loss from speculation business can be set off only against positive income from speculation business during the current year.
- Brought forward loss from specified business can be set off only against positive income from specified business during the current year.

In column (5), please mention the net positive income of current year remaining after set off of brought forward losses under various heads of income in the relevant rows. The head-wise total of column (5) should be captured in row (xvii) thereof which should be the figure of Gross Total Income (GTI) of the year.

The aggregate of brought forward losses, unabsorbed depreciation & allowance under section 35(4) under various heads set-off against positive income of the current year should be mentioned in row (xvi) of column (2), (3) and (4) respectively.

#### **Schedule-CFL-Details of Losses to be carried forward to future years**

Please enter the assessment year-wise details of losses brought forward from earlier years in the first ten rows [row (i) to row (xi)] under various heads of income at respective columns [column (4) to column (10)].

The column no 5 is further divided into 3 columns. In column “a” please enter the amount of brought forward loss of earlier years. Column b is applicable only to assessee claiming benefit u/s 115BAC. So, in column “b”, please enter the amount as adjusted on account of opting for taxation under section 115BAC & in column “c” enter balance loss which is available for set off i.e, column a – column b. In case of “other than the assessee claiming benefit u/s 115BAC”, please fill “0” in column b and please fill same amount in column a and column c.

The aggregate amount of brought forward losses under various heads of income should be mentioned in row (xii).

In row (xiii), please enter the amount of brought forward losses under various heads set off against income of current year in the respective columns. The head-wise figures of set off of brought forward loss should be taken from column (2) of Schedule BFLA.

In row (xiv), please enter the amount of remaining losses of current year under various heads in the respective column. The head-wise figures of remaining current year

losses should be taken from the relevant cell of Schedule CYLA, Schedule BP, Schedule CG and Schedule OS as indicated below: -.

Sr. No.	The fields in row no. xiv "2021-22(Current year losses to be carried forward)"	Source of Auto-population
1	House property loss (4)	(2xviii of schedule CYLA)
2	Loss from business other than loss from speculative business and specified business (5)	3xviii of schedule CYLA
3	Loss from speculative business (6)	B43 of schedule BP, if -ve
4	Loss from specified business (7)	C49 of schedule BP, if -ve
5	Short-term capital loss (8)	(2x+3x+4x+5x) of item E of schedule CG
6	Long-term capital loss (9)	(6x+7x+8x) of item E of schedule CG
7	Loss from owning and maintaining race horses (10)	(8e of schedule OS, if -ve)

In row (xv), please enter the amount of aggregate loss under various heads to be carried forward to future years in the respective column.

The losses under the head "house property", 'profit and gains of business or profession (other than speculative & specified business)', or 'capital gains', are allowed to be carried forward for 8 assessment years. However, loss from the activity of owning and maintaining race horses and speculative income can be carried forward only for 4 assessment years and there is no time limit to carry forward the losses from the specified business under 35AD. Also, current year losses such as eligible Business loss, Capital Gain loss and Other source loss can be carried forward only if the Original return is filed within the due date specified u/s 139(1).

#### **Schedule-UD, -Unabsorbed depreciation and allowance under section 35(4)**

In this Schedule, amount of brought forward unabsorbed depreciation, Amount as adjusted on account of opting for taxation u/s 115BAC and allowance under section 35(4) for each assessment year, amount of depreciation and allowance under section 35(4) set-off against the current year's income and the balance unabsorbed depreciation and allowance under section 35(4) to be carried forward to the next assessment year needs to be mentioned.

#### **Schedule-ICDS- Effect of Income Computation Disclosure Standards on profit**

Income Computation Disclosure Standards (ICDS) have come into force from financial year 2016-17 and onwards. Deviation from each ICDS as notified under section 145(2) of the Income-tax Act that has an effect on profit is to be filled in column (iii) of the said Schedule. If

the total effect of ICDS adjustments on profit is positive, the same should be mentioned at serial No. 11(a) and should be taken to item No. 3(a) of Part A-OI (Other Information). If the total effect of ICDS adjustments on profit is negative, the same should be mentioned at serial No. 11(b) and should be taken to item No. 3(b) of Part A-OI (Other Information).

Please note the amount entered in schedule ICDS should be tallied with Clause No. 13(e) of the Tax audit report, if applicable. Otherwise necessary adjustment will be made as per section 143(1)(iv) while processing the return

### **Schedule-10AA-Deduction in respect of units located in Special Economic Zone**

If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately as reported in Form No. 56F being the report of audit u/s 10AA.

This deduction cannot be claimed if new tax regime u/s 115BAC is opted

### **Schedule- 80G-Details of donations entitled for deduction u/s 80G**

Please furnish following details of donations made to charitable institutions or specified funds during the year in the respective table given in the Schedule: -

1. Name and address of Donee
2. PAN of Donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Amount which is eligible for deduction

In Table A, furnish details of donations entitled for 100% deduction without qualifying limit.

In Table B, furnish details of donations entitled for 50% deduction without qualifying limit.

In Table C, furnish details of donations entitled for 100% deduction subject to qualifying limit

In Table D, furnish details of donations entitled for 50% deduction subject to qualifying limit.

Please note that the total amount of deduction claimed u/s 80G should also be separately mentioned in table 1 of the Schedule VI-A.

Note 1: No deduction will be allowed u/s 80G in case Donation in cash exceeds ₹ 2,000/-

Note 2: This Schedule is not applicable if new tax regime u/s 115BAC is opted

### **Schedule 80D - Deduction in respect of health insurance premium**

S. No.	Field Name	Instruction
1	Whether you or any of your family member (excluding parents) is a senior citizen	Tick 'Yes' if any of the member is senior Citizen, else tick 'No'

1a	Self & Family	This field will be available if 'No' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
1b	Self & Family Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 1. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
2	Whether any one of your parents is a senior citizen	Tick 'Yes' if any one of the parents is senior Citizen, else tick 'No'
2a	Parents	This field will be available if 'No' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i) and (ii) below. The amount eligible for deduction is subject to maximum limit of Rs.25000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.

2b	Parents Including senior citizen	This field will be available if 'Yes' is ticked in S. No. 2. This is an auto-populated field representing aggregate of the amounts entered at fields (i), (ii) and (iii) below. The amount eligible for deduction is subject to maximum limit of Rs.50000 paid during the year.
(i)	Health Insurance	Please enter the amount paid during the year towards Health Insurance.
(ii)	Preventive Health Checkup	Please enter the amount paid during the year towards Preventive Health Checkup.
(iii)	Medical Expenditure (This deduction can be claimed on which health insurance is not claimed at (i) above)	Please enter the amount paid during the year towards Medical Expenditure. This deduction can be claimed only if no amount is paid towards health insurance of such person.
<p><b>Note1: The aggregate eligible amount of deduction for Preventive Health Checkup is subject to maximum limit of Rs.5000 paid during the year.</b></p> <p>Note 2: This Schedule is not applicable if new tax regime u/s 115BAC is opted</p>		

**Schedule- RA- Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1) (iia) or 35(1)(iii) or 35(2AA)]**

In Schedule RA, please furnish the following details of donations given to research associations in the respective column-

1. Name and address of Donee
2. PAN of Donee
3. Total amount of donation – give break-up of amount paid in cash/other mode
4. Eligible amount of donation

These details of donation have to be furnished in a case where a claim of deduction is made under sections 35(1)(ii) or 35(1) (iia) or 35(1)(iii) or 35(2AA). The amount of deduction claimed should also be separately mentioned in the Schedule ESR.

**Schedule- 80IA, Schedule- 80IB, Schedule- 80IC and Schedule-80-IE**

If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant Schedule for each undertaking separately.

The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under section 80-IA/ 80-IB/ 80-IC and 80-IE. except in the following case:



Schedule 80IB	Form Number	Field of the form
Deduction in the case of multiplex theatre [Section 80-IB(7A)]	10CCBA	Point no 10(v)
Deduction in the case of convention center [Section 80-IB(7B)]	10CCBB	Point no 10(v)
Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB (11B)]	10CCBC	Point no 11(v)
Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB (11C)]	10CCBD	Point no 11 (d)

Please note that the total amount of deduction claimed u/s 80IA, 80IB, 80IC, & 80IE should also be separately mentioned in table 2 of the Schedule VI-A.

Also ensure that the above forms are filed at e-filing portal on or before one month prior to due date of filing of return u/s 139(1), if deduction is claimed in any of the section specified above

#### **Schedule-VIA-Deductions under Chapter VI-A**

<b>In this part, please provide the details of deduction claimed under various provisions of Chapter VI-A during the year.</b> <b>Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21</b>			
<b>Table 1. Part B- Deduction in respect of certain payments</b>			
Column No.	Section	Nature of deduction	Instruction
1a	80C	Deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures,	Please enter the amount paid or deposited towards life insurance premium, contribution to any Provident Fund set up by the Government, employees contribution to a Recognised Provident Fund or an approved superannuation fund, contribution to deferred annuity plan, subscription to National Savings Certificates, tuition fees, payment or repayment of amounts borrowed for purposes of purchase/ construction of a residential house, and other similar payments/ investments which are eligible for deduction under section 80C of the Income-tax Act.  The aggregate amount of deductions admissible u/s

		<b>etc.</b>	80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs.1,50,000. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
<b>1b</b>	<b>80CCC</b>	<b>Deduction in respect of contribution to certain Pension Funds</b>	Please enter the amount paid towards any annuity plan of LIC or any other insurer for receiving pension from the pension fund, which is eligible for deduction under section 80CCC.  The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be restricted to maximum limit of Rs. 1,50,000. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
<b>1c</b>	<b>80CCD (1)</b>	<b>Deduction in respect of contribution to pension scheme of Central Government</b>	Please enter the total amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1) of section 80CCD.  The deduction u/s 80CCD (1) is restricted to upper limit of 10% of salary, in the case of an employee, and 20% of gross total income, in any other case.  The aggregate amount of deductions admissible u/s 80C, 80CCC and 80CCD (1) shall be further restricted to maximum limit of Rs. 1,50,000. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
<b>1d</b>	<b>80CCD(1B)</b>	<b>Deduction in respect of contribution to pension scheme of Central Government</b>	Please enter the amount paid or deposited during the year, in your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (1B) of section 80CCD.  The amount eligible under this sub-section is subject to a maximum limit of Rs. 50,000 and further condition that no claim should have been made under sub-section (1) in respect of the same amount. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
<b>1e</b>	<b>80CCD (2)</b>	<b>Deduction in respect of contribution of employer to pension scheme of</b>	Please enter the amount of employer's contribution paid during the year to your account under a pension scheme notified by the Central Government, which is eligible for deduction under sub-section (2) of section 80CCD. The amount eligible is subject to maximum limit of 10%

		<b>Central Government</b>	of salary in case the nature of employer selected is other than Central Government.  In case the nature of employer selected is Central Government, the amount eligible is subject to maximum limit of 14% of Salary.
<b>1f</b>	<b>80D</b>	<b>Deduction in respect of health insurance premia</b>	This field will be auto populated from schedule 80D. Please fill schedule 80D for claiming the deduction. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
<b>1g</b>	<b>80DD</b>	<b>Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability</b>	Please enter the details of expenditure actually incurred for medical treatment, training and rehabilitation of a dependent person with disability by selecting the appropriate options from the drop down.  1. Dependent person with disability 2. Dependent person with severe disability  The amount eligible for deduction is ₹ 75,000, in case of dependent person with disability, and ₹ 1,25,000 in case of dependent person with severe disability. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
<b>1h</b>	<b>80DDB</b>	<b>Deduction in respect of medical treatment etc.</b>	Please enter the details of expenditure actually incurred on medical treatment of specified diseases for self, dependent or a member of HUF. Please select the appropriate options from the drop-down menu and enter relevant amount.  1. Self or Dependent 2. Senior Citizen – Self or Dependent  The amount eligible for deduction is subject to a maximum limit of ₹ 40,000 during the year. However, in case of senior citizen the applicable limit is ₹1,00,000. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
<b>1i</b>	<b>80E</b>	<b>Deduction in respect of interest on loan taken for higher education</b>	Please enter the amount paid during the year by way of interest on loan taken from any financial institution or approved charitable institution for the purpose of pursuing higher education of self or relative which is eligible for deduction u/s 80E. This deduction cannot be claimed if new tax regime u/s 115BAC is opted
<b>1j</b>	<b>80EE</b>	<b>Deduction in respect of interest on</b>	Please enter the amount paid during the year by way of interest on loan taken from any financial institution for the purposes of acquisition of a residential property,

		<b>loan taken for residential house property</b>	<p>which is eligible for deduction u/ 80EE.</p> <p>The amount eligible for deduction is subject to a maximum limit of ₹ 50,000 during the year and further conditions specified in sub-section (3) of section 80EE. This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>1k</b>	<b>80EEA</b>	Deduction in respect of interest on loan taken for certain house property	<p>Please enter the amount paid during the year by way of interest on loan taken from any financial institution during the period 1 April 2019 to 31 March 2020 for the purpose of acquisition a residential house property, which is eligible for deduction u/s 80EEA.</p> <p>The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year and further conditions specified in sub-section (3) of section 80EEA.</p> <p>In case deduction u/s 80EE is claimed, deduction u/s 80EEA shall not be allowed.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>1l</b>	<b>80EEB</b>	Deduction in respect of purchase of electric vehicle.	<p>Please enter the amount paid during the year by way of interest on loan taken for purchase of electric vehicle from any financial institution during the period 1 April 2019 to 31 March 2023 which is eligible for deduction u/s 80EEB The amount eligible for deduction is subject to maximum limit of ₹150,000 paid during the year.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>1m</b>	<b>80G</b>	Deduction in respect of donations to certain funds, charitable institutions, etc.	<p>Please enter the amount of donations made during the year to charitable institutions or specified funds. Please fill up details of donations in Schedule 80G.</p> <p>Please note that no deduction shall be allowed under this section in respect of donation of any sum exceeding Rs. 2,000/- unless such donation is paid by any mode other than cash.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>1n</b>	<b>80GG</b>	Deduction in respect of rents paid	<p>Please enter the amount paid during the year towards rent in respect of any furnished/ unfurnished residential accommodation, in excess of 10% of total income, which is eligible for deduction u/s 80GG.</p>

			<p>The amount eligible for deduction is subject to a maximum limit of ₹ 60,000 during the year and further conditions specified therein.</p> <p>Please submit Form 10BA to claim deduction u/s 80GG</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>1o</b>	<b>80GGC</b>	<b>Deduction in respect of contributions given by any person to Political parties</b>	<p>Please enter the amount of contribution made to a Political party or an electoral trust during the year which is eligible for deduction u/s 80GGC.</p> <p>This deduction is not admissible for any sum contributed by way of cash.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>Table 2. Part C- Deduction in respect of certain incomes</b>			
<b>2p</b>	<b>80-IA</b>	<b>Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.</b>	<p>Please enter the amount of eligible deduction as per Section 80 in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development u/s 80-IA.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>2q</b>	<b>80-IAB</b>	<b>Deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone</b>	<p>Please enter the amount of eligible deduction in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone u/s 80-IAB.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>2r</b>	<b>80-IB</b>	<b>Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings</b>	<p>Please enter the amount of eligible deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings u/s 80-IB.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>2s</b>	<b>80-IBA</b>	<b>Deductions in respect of profits and gains from housing projects</b>	<p>Please enter the amount of eligible deductions in respect of profits and gains derived from the business of developing and building housing projects u/s 80-IBA.</p> <p>This deduction cannot be claimed if new tax regime</p>

			u/s 115BAC is opted
<b>2t</b>	<b>80-IC/ 80-IE</b>	<b>Special provisions in respect of certain undertakings or enterprises in certain special category States/North-Eastern States</b>	<p>Please enter the amount of eligible deduction as per Schedule 80 in respect of profits and gains derived by an eligible undertaking or enterprise in certain special category States u/s 80-IC, or by an eligible undertaking in North-Eastern States u/s 80-IE.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>2u</b>	<b>80JJA</b>	<b>Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste</b>	<p>Please enter the amount of eligible deduction in respect of profits and gains derived from the business of collecting and processing or treaty of bio-degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing biogas or making pellets or briquettes for fuel or organic manure u/s 80JJA.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>2v</b>	<b>80JJAA</b>	<b>Deduction in respect of employment of new workmen</b>	<p>Please enter the amount of eligible deduction in respect of additional employee cost incurred in the course of business during the year u/s 80JJAA.</p> <p>Please ensure that the additional employee cost forms part of 'compensation to employees' reported at item No. 22 of Part A-P&amp;L in a case where regular books of accounts are maintained for the business activity during the year.</p> <p>Please file Form 10DA to claim the deduction under section 80JJAA</p>
<b>2w</b>	<b>80QQB</b>	<b>Deduction in respect of royalty income, etc., of authors of certain books other than textbooks.</b>	<p>Please enter the eligible amount of deduction in respect of income by way of royalty or copyright fees for any book of literary, artistic or scientific nature u/s 80QQB.</p> <p>Please note that the claim of deduction under this section is subject to maximum limit of Rs. 3 lakhs.</p> <p>Please ensure that the corresponding income by way of royalty etc. is offered to tax under the relevant head of income.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>2x</b>	<b>80RRB</b>	<b>Deduction in respect of royalty on patents.</b>	<p>Please enter the eligible amount of deduction in respect of income by way of royalty in respect of patents registered under the Patents Act, 1970.</p> <p>Please note that the claim of deduction under this</p>

			<p>section is subject to maximum limit of Rs. 3 lakhs.</p> <p>Please ensure that the corresponding income by way of royalty etc. is offered to tax under the relevant head of income.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>Table 3. Part CA and D – Deduction in respect of other incomes/other deduction</b>			
<b>i</b>	<b>80TTA</b>	<b>Deduction in respect of interest on deposits in savings account</b>	<p>In case you are an individual, not being a '<i>senior citizen</i>', or HUF, and your gross total income includes income by way of interest on deposits in savings account(s) with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTA in respect of such interest income.</p> <p>The amount eligible for deduction u/s 80TTA is subject to a maximum limit of ₹ 10,000 during the year.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>ii</b>	<b>80TTB</b>	<b>Deduction in respect of interest on deposits in case of senior citizens</b>	<p>In case you are a '<i>senior citizen</i>', and your gross total income includes income by way of interest on deposits with a bank or a co-operative bank or a post office, you can claim deduction u/s 80TTB in respect of such interest income.</p> <p>The amount eligible for deduction u/s 80TTB is subject to a maximum limit of ₹ 50,000 during the year.</p> <p>'<i>Senior citizen</i>' means an individual resident in India who is of the age of 60 years or more at any time during the previous year.</p> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>iii</b>	<b>80U</b>	<b>Deduction in case of a person with disability</b>	<p>This deduction can be claimed only by a resident individual who is certified by the medical authority to be a person with disability.</p> <p>If you are a person with disability, please enter the amount eligible for deduction by selecting the appropriate options:</p> <ol style="list-style-type: none"> <li>1. Self with Disability - ₹ 75,000</li> <li>2. Self with Severe disability - ₹ 1,25,000</li> </ol> <p>This deduction cannot be claimed if new tax regime u/s 115BAC is opted</p>
<b>4</b>		<b>Total Deductions</b>	<p>Please enter the aggregate amount of deductions claimed under Chapter VI-A. This is an auto-populated filled representing the aggregate of total</p>

			deduction claimed under part B (1), total deduction claimed under part C (2) and total deduction claimed under part CA and D (3).
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Please note that deduction under Part C can be claimed only if the return is filed within the due date specified u/s 139(1) except deduction u/s 80JJAA.

### **Schedule AMT – Computation of Alternate Minimum Tax payable under section 115JC**

In this Schedule, please furnish the details of computation of Alternate Minimum Tax (AMT) payable under section 115JC (special provisions for payment of tax by certain persons other than a company). The alternate minimum tax payable shall be 18.5 percent of the adjusted total income computed under section 115JC. The computation of adjusted total income and alternate minimum tax under this Schedule should be based on the audit report in Form No.29C, which has to be filed electronically before the due date for furnishing the return of income u/s 139(1).

In case you are an assessee located in International Financial Service Centre deriving income solely in convertible foreign exchange, the alternate minimum tax payable shall be 9 percent of the adjusted total income computed u/s 115JC.

This Schedule is not applicable if new tax regime u/s 115BAC is opted

### **Schedule AMTC- Computation of tax credit under section 115JD**

Credit for AMT paid in assessment year 2013-14 and subsequent assessment years, in excess of normal tax liability, is allowed to be set-off against the normal tax liability of current assessment year.

However, the amount of credit is restricted to the extent of normal tax liability exceeding the AMT liability for the current assessment year.

Please note if taxation under section 115BAC is opted, then assessee is not eligible to take credit of taxes paid under AMT as per section 115JD.

### **Schedule SPI- Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64**

In this Schedule, please furnish the details of income of specified persons (spouse, minor child, etc.), which is required to be clubbed with your income in accordance with the provisions of Chapter V of the Income-tax Act.

Please note that the income of specified persons reported in this Schedule should also be mentioned in the relevant Schedule so that the same is included in the head-wise computation of income.

Section 10(32) provides exemption to extent of Rs. 1,500/- in respect of income of each minor child which is required to be clubbed. Therefore, exclude Rs. 1,500/- from the income of each minor while clubbing the income of the minor in the respective head. However, if income of the minor is to be clubbed in various heads, total exclusion should not



exceed Rs. 1,500/-. Standard deduction of Rs.1,500 cannot be claimed if New tax regime is opted u/s 115BAC

### **Schedule-SI – Income chargeable to tax at special rates**

In this Schedule, please report income forming part of total income which is chargeable to tax at special rates at column (i) and tax chargeable thereon at such special rates at column (ii). The amount under various types of incomes has to be taken from the amounts mentioned in the relevant Schedules i.e. Schedule CG, Schedule OS, Schedule BP or Schedule BFLA, as indicated against each type of income

### **Schedule-IF- Information regarding partnership firms in which you are partner**

This Schedule has to be filled for each firm in which you are partner.

In column 2 of the Schedule, furnish the name of the firm and in column 3 furnish the PAN No. of the firm in which you are a partner.

In column 6 and 7, please mention the percentage share and amount of share in the profit of the firm as computed in accordance with the provisions of the Income-tax Act, which is exempt from tax in hands of the partner.

In column 8, please furnish the amount of capital balance (including the capital on which you are entitled for an interest) in the firm in which you are partner.

### **Schedule-EI – Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)**

In this Schedule, please furnish the details of income which are claimed as exempt from tax such as interest, agricultural income, any other exempt income, income not chargeable to tax as per DTAA and pass through income which is not chargeable to tax.

Field No.	Field Name	Instruction
1	Interest income	Please enter the amount of any interest income which is not liable to be included in total income or not chargeable to tax.
2i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	In case you have income from agricultural activities, please enter the amount of gross agricultural receipts in this column. Please note that the receipts in respect of which income has to be computed as per the rule 7A ( <i>income from manufacture of rubber</i> ), rule 7B ( <i>income from manufacture from coffee</i> ) or rule 8 ( <i>income from manufacture from tea</i> ) of the Income-tax Rules should not be included in the gross agricultural receipts here.
2ii	Expenditure incurred on agriculture	Please enter the claim of expenditure and brought forward losses in these columns, in the manner provided as per Part IV of First Schedule of the relevant Finance Act from gross agricultural income.
2iii	Unabsorbed agricultural loss of previous eight assessment	
		Please note that the unabsorbed agricultural loss

	<b>years</b>	Upto previous eight assessment years can be adjusted.
<b>2iv</b>	<b>Agricultural income portion relating to Rule 7, 7A, 7B (1), 7B(1A) and 8 (from S. No. 40 of Sch. BP)</b>	Please enter the amount of Agricultural income portion relating to Rule 7, 7A, 7B (1), 7B(1A) and 8, which is an auto-populated figure from schedule BP item no 40
<b>2v</b>	<b>Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)</b>	Please enter the amount of net agricultural income for the year, which is an auto-populated figure computed as gross agricultural receipts [3i] as increased by Agricultural income portion related to Rule 7, 7A, 7B(1), 7B(1A) & 8 [3iv] and as reduced by expenditure [3ii] and unabsorbed agricultural losses [3iii].
<b>2vi</b>	<b>In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details</b>	In this column please fill up the following details of agricultural land from which the agricultural income is being derived, in case your net agricultural income for the year exceeds Rs. 5 lakh: - (a) Name of district along with pin code in which agricultural land is located (b) Measurement of agricultural land in Acre (c) Whether the agricultural land is owned or held on lease (d) Whether the agricultural land is irrigated or rain-fed
<b>3</b>	<b>Other exempt income, (including exempt income of minor child)</b>	In this column please fill up details of any other type of exempt income. Please specify nature of income and enter amount.
<b>4</b>	<b>Income not chargeable to tax as per DTAA</b>	Please report in this column any income which is not chargeable to tax in accordance with the relevant article of the Double Taxation Avoidance Agreement (DTAA) of India with another country.  In the given table, please report the amount of income, nature of income, head of income and furnish other relevant details of the applicable DTAA such as country name and code and the relevant article of DTAA. Please also mention whether or not the Tax Residency Certificate (TRC) has been obtained from the jurisdiction of residence.
<b>5</b>	<b>Pass through income not chargeable to tax (Schedule PTI)</b>	The details of pass through income from business trust or investment fund as per section 115UA or 115UB are required to be reported separately in Schedule PTI.  If any amount of pass through income reported therein is claimed to be exempt, the same should also be reported at this column in the Schedule EI.
<b>6</b>	<b>Total (1 + 2 + 3+ 4 + 5 )</b>	Please enter the aggregate amount of income which is not liable to be included in total income or is not chargeable to tax for the year.

		This is an auto-populated figure representing the sum of figures computed as interest income at column [1], net agricultural income at column [2], other exempt income at column [3], income not chargeable to tax as per DTAA at column [3] and pass through income not chargeable to tax at column [5].
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**Schedule PTI-Pass Through Income details from business trust or investment fund as per section 115UA, 115UB**

In this Schedule, please report the details of pass through income/loss as per form 64B or 64C received from business trust or investment fund as referred to in section 115UA or 115UB.

The details of pass through income received from each business trust or investment fund should be reported in separate rows.

Field Name	Instruction
<b>Investment entity covered by section 115UA/115UB</b>	Please select the section under which Business Trust / Investment fund is covered from dropdown menu: -  Section 115UA  Section 115UB
<b>Name of business trust/ investment fund</b>	Enter the name the name of business trust /investment fund in column no 3.
<b>PAN of the business trust/ investment fund</b>	Enter the PAN of the business trust /investment fund in the text box in column no 4.
<b>Head of Income &amp; Current year income</b>	Please enter the amount of current year of income under the relevant head of income in column no 7:  (i) House property (ii) Capital Gains (iii) Other Source (iv) Income claimed to be exempt (please specify the section)
<b>Share of current year loss distributed by Investment fund</b>	Enter the amount of current year loss distributed by the investment fund in Column no 8.

<b>Net Income/ Loss (7-8)</b>	Please enter the aggregate amount of net income/loss. This is an auto-populated figure representing the sum of figures computed as current year income at column [7] as reduced by Share of Current year loss distributed by Investment fund [8]
<b>TDS on such amount, if any</b>	Enter the TDS deducted on such amount at column no 10

Please ensure that income reflected in this schedule is also reflected in corresponding schedules of income

**Schedule TPSA - Details of tax on secondary adjustment as per section 92CE(2A) as per the schedule provided in e-filing utility .**

Please enter the amount of primary adjustment on which option u/s 92CE(2A) is exercised on such excess money or part thereof. The adjustment should be in respect of amount which has not been repatriated in India as per section 92CE of the Act.

The Additional Tax & surcharge will be computed at the rate of 18% and 12% respectively on the such excess money or part thereof.

Please note that the taxes paid under section 92CE(2A) will be treated as final payment and no further credit shall be claimed. Please chose the dropdown of the FY (FY 2019-20 or FY 2020-21) for which you are claiming benefit of Section 92CE (2A).

**Schedule FSI- Details of Income from outside India and tax relief**

Schedule FSI is applicable for the taxpayer who is resident in India-

In this Schedule, please report the details of income, which is accruing or arising from any source outside India. Please note that such income should also be separately reported in the head-wise computation of total income. The relevant head of income under which such foreign source income has been reported should also be duly mentioned in the relevant column here.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In case any tax has been paid outside India on such foreign source income and tax relief, as admissible, is being claimed in India, the relevant article of applicable DTAA should also be mentioned.

Please ensure that the details of foreign tax credit and income reported in schedule FSI should tallied with form 67 filed by you

**Schedule TR- Summary of tax relief claimed for taxes paid outside India**

In this Schedule, please provide a summary of tax relief which is being claimed in India for taxes paid outside India in respect of each country. This Schedule captures a summary of detailed information furnished in the Schedule FSI.

In column (a) and (b), please specify the relevant country code and Taxpayer Identification Number (TIN) respectively.

For country code use the International Subscriber Dialing (ISD) code of the country.

The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

In column (c) mention the tax paid outside India on the income declared in Schedule FSI which will be the total tax paid under column (c) of Schedule FSI in respect of each country.

In column (d) mention the tax relief available that will be the total tax relief available under column (e) of Schedule FSI in respect of each country.

In column (e), please specify the provision of the Income-tax Act under which tax relief is being claimed i.e. section 90, section 90A or section 91.

**Schedule FA- Details of Foreign Assets and Income from any source outside India**

If you are a resident in India, you are required to furnish details of any foreign asset etc. in this Schedule. This Schedule need not be filled up if you are 'not ordinarily resident' or a 'non-resident'.

In tables A1 to G, please furnish the details of foreign assets or accounts of the following nature, held at any time during the relevant accounting period:-

- Table A1 – Foreign depository accounts
- Table A2 - Foreign custodian accounts
- Table A3 - Foreign equity and debt interest
- Table A4 -Foreign cash value insurance contract or annuity contract
- Table B - Financial interest in any entity outside India
- Table C - Any immovable property outside India
- Table D - Any other capital assets outside India.
- Table E – Any other account located outside India in which you are assigning authority (which is not reported in tables A1 to D)
- Table F – Trust created outside India in which you are a trustee, a beneficiary or settlor
- Table G – Any other income derived from any foreign source (which is not reported in tables A1 to F)

In case you are a resident in India, the details of all foreign assets or accounts in respect of which you are a beneficial owner, a beneficiary or the legal owner, is required to be mandatorily disclosed in the Schedule FA. For this purpose,-

- (a) Beneficial owner in respect of an asset means an individual who has provided, directly or indirectly, consideration for the asset and where such asset is held for the immediate or future benefit, direct or indirect, of the individual providing the consideration or any other person.
- (b) Beneficiary in respect of an asset means an individual who derives an immediate or future benefit, directly or indirectly, in respect of the asset and where the consideration for such asset has been provided by any person other than such beneficiary.

In case you are both a legal owner and a beneficial owner, please mention legal owner in the column of ownership.

In table A1, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross interest paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A2, the peak balance in the account during the accounting period, closing balance as at the end of accounting period and gross amount paid or credited to the account during the accounting period is required to be disclosed after converting the same into Indian currency. The nature of gross amount paid should be specified from the drop-down list viz. interest, dividend, proceeds from sale or redemption of financial assets or other income, and the respective amount should be mentioned.

In table A3, the initial value of investment, peak value of investment during the accounting period, closing value of investment as at the end of accounting period, gross interest paid, total gross amount paid or credited to the account during the accounting period, and total gross proceeds from sale or redemption of investment during the accounting period is required to be disclosed after converting the same into Indian currency.

In table A4, the cash value or surrender value of the insurance contract or annuity contract as at the end of accounting period and total gross amount paid or credited with respect to the contract is required to be disclosed after converting the same into Indian currency.

In table B, the value of total investment at cost held at any time during the accounting period and nature and amount of income accrued therefrom during the accounting period is required to be disclosed after converting the same into Indian currency. Further, amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (10). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (11) and (12).

For the purposes of disclosure in table B, financial interest would include, but would not be limited to, any of the following cases:-

- (1) the resident assessee is the owner of record or holder of legal title of any financial

account, irrespective of whether he is the beneficiary or not; or

(2) the owner of record or holder of title is one of the following:-

- (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity;
- (ii) a corporation in which the resident assessee owns, directly or indirectly, any share or voting power;
- (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital;
- (iv) a trust of which the resident assessee has beneficial or ownership interest; or
- (v) any other entity in which the resident assessee owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.

In table C, the value of total investment at cost in the immovable property held at any time during the accounting period and nature and amount of income derived from the property during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

In table D, the value of total investment at cost of any other capital asset held at any time during the accounting period and nature and amount of income derived from the capital asset during the accounting period is required to be disclosed after converting the same into Indian currency. Further amount of income which is chargeable to tax in India, out of the foreign source income, should also be specified at column (9). The relevant Schedule of the ITR where income has been offered to tax should be mentioned at column (10) and (11).

For the purposes of disclosure in table D, capital assets shall include any other financial asset which is not reported in table B, but shall not include stock-in-trade and business assets which are included in the Balance Sheet.

In table E, the value of peak balance or total investment at cost, in respect of the accounts in which you have a signing authority, during the accounting period is required to be disclosed after converting the same into Indian currency. Please note that only those foreign accounts which have not been reported in table A1 to table D above should be reported in this table. In case the income accrued in such foreign account is taxable in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (9) and the relevant Schedule of the ITR at column (10) and (11).

In table F, the details of trusts set up under the laws of a country outside India in which you are a trustee, beneficiary or settlor is required to be disclosed. In case any income derived from such trust is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India at column (10) and the relevant Schedule of the ITR at column (11) and (12).

In table G, the details of any other income, derived from any foreign source, which is not included in the tables A1 to F above is required to be disclosed. In case any income out of the income derived from foreign source is taxable in your hands in India, please specify the amount of income which is chargeable to tax in India after converting the same into Indian currency at column (7) and the relevant Schedule of the ITR at column (8) and (9).

For the purpose of this Schedule, the accounting period means the period comprising:-

- (a) from 1<sup>st</sup> January, 2020 to 31<sup>st</sup> December, 2020 in respect of foreign assets or accounts etc. held in those jurisdictions where calendar year is adopted as basis for the purpose of closing of accounts and tax filings;
- (b) from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021 in respect of foreign assets or accounts etc. held in those jurisdictions where financial year is adopted as basis for the purpose of closing of accounts and tax filings; or
- (c) that period of 12 months, which ends on any day succeeding 1<sup>st</sup> April, 2020, in respect of foreign assets or accounts held in those jurisdictions where any other period of 12 months is adopted as basis for the purpose of closing of accounts and tax filings.

For the purpose of this Schedule, the rate of exchange for conversion of the peak balance or value of investment or the amount of foreign sourced income in Indian currency shall be the "telegraphic transfer buying rate" of the foreign currency as on the date of peak balance in the account or on the date of investment or the closing date of the accounting period.

For the purposes of this Schedule, "*telegraphic transfer buying rate*", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

If you have held foreign assets during the previous year which have been duly reported in the Schedule FA. Even then you are required to report such foreign asset again in the Schedule AL (if applicable)

**Schedule 5A- Information regarding apportionment of income between spouses governed by Portuguese Civil Code**

In case you are governed by the system of community of property under the Portuguese Civil Code 1860, please furnish the information necessary for apportionment of income between husband and wife in this Schedule.

In columns (ii) and (iv), please provide head-wise break-up of amount of income received and TDS deducted on such income.

In columns (iii) and (iv), please specify the head-wise break-up of amount of income,



and TDS thereon, to be apportioned in the hands of spouse.

Please provide name and PAN/Aadhaar No. of spouse in whose hands income has to be apportioned. The income so apportioned should be reflected in the return of income of the spouse.

Please provide details whether books of accounts of spouse is audited u/s 44AB/92E? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 44AB/92E under this Act?

### **Schedule AL- Assets and Liabilities at the end of the year**

In case your total income exceeds Rs. 50 lakhs, it is mandatory to disclose the details of movable and immovable assets etc. in this Schedule along with liabilities incurred in relation to such assets.

Please note that the assets and liabilities disclosed in the balance sheet of the proprietary business in part A- BS is not required to be reported again in this Schedule.

The assets required to be reported in this Schedule include immovable assets viz. land and building; financial assets viz. bank deposits, shares and securities, insurance policies, loans and advances given, cash in hand, movable assets viz. jewellery, bullion, vehicles, yachts, boats, aircraft etc. and interest held in the assets of a firm or association of persons (AOP) as a partner or member .

If you are a non-resident or 'resident but not ordinarily resident', only the details of assets located in India are to be mentioned.

For the purpose of this Schedule, "*jewellery*" includes.-

- (a) ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semi-precious stone, and whether or not worked or sewn into any wearing apparel;
- (b) precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.

For the purposes of this Schedule, the amount in respect of assets to be reported will be:-

- (a) the cost price of such asset to the assessee; or
- (b) where wealth-tax return was filed by the assessee and the asset was forming part of the wealth-tax return, the value of such asset as per the latest wealth-tax return in which it was disclosed as increased by the cost of improvement incurred after such date, if any.

In case the asset became the property of the assessee under a gift, will or any mode specified in section 49(1) and not covered by (v) above:-

- (a) the cost of such asset to be reported will be the cost for which the previous owner of the asset acquired it, as increased by the cost of any improvement of the asset incurred by the previous owner or the assessee, as the case may be; or
- (b) in case where the cost at which the asset was acquired by the previous owner

is not ascertainable and no wealth-tax return was filed in respect of such asset, the value may be estimated at the circle rate or bullion rate, as the case may be, on the date of acquisition by the assessee as increased by cost of improvement, if any, or 31<sup>st</sup> day of March, 2019:

Previous owner shall have the meaning as provided in Explanation to section 49(1) of the Act.

### **Schedule GST - Information regarding turnover/gross receipt reported for GST**

In this Schedule, please provide the details of all GSTIN No. registered and respective amounts of annual value of outward supplies reported against each GSTIN No., in column (2) and (3) respectively, based on the figures reported in monthly GST returns.

### **Part B – TI -Computation of total income**

Total income for the previous year is required to be computed head-wise as per the provision of the Income-tax Act. Income from all sources should be classified under any one of the heads of income – ‘Salary’, ‘Income from house property’, ‘Capital gains’ and ‘Income from other sources’. Income under each head should be computed separately as per the respective Schedules given in the ITR. Loss from any source should first be set off against income from any other source, under the same head of income, for the current year (*intra-head set-off*). Thereafter, remaining loss under various heads of income can be set off against income computed under other heads, for the current year as provided for in the Schedule CYLA (*inter-head set-off*). Losses brought forward from earlier years under certain heads can also be set off from remaining income for the current year under other heads, as provided for in the Schedule BFLA. The remaining income under various heads for the current year, after set off of current year and brought forward losses, should be aggregated to arrive at the figure of gross total income. The deductions claimed under Chapter VI-A etc. should be reduced therefrom to compute total income for the previous year which is chargeable to tax.

Field No.	Field Name	Instruction
1	Salaries	Please enter net income chargeable under the head ‘salaries’ as computed at item No. 6 of Schedule S.
2	Income from house property	<p>Please enter net income chargeable under the head ‘income from house property’ as computed at item No. 4 of Schedule HP.</p> <p>In case a loss figure is computed in Schedule HP, please enter nil in this column. The loss figure should instead be taken to Schedule CYLA for set-off against income under other heads for the current year. The unabsorbed house property loss should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p>
3	Profits and gains from business or profession	Please enter profit and gains from normal business, from speculative business and from

		<p>specified business at columns 3(i), 3(ii) and 3(iii) respectively. The figures of profit have to be taken as computed at item No. A38 of Schedule BP, 3(ii) and 3(iii) of Table E of Schedule BP respectively.</p> <p>In case a loss is computed from normal business in Schedule BP, please enter nil in the column 3(i). The loss figure should instead be taken to item E of Schedule BP for intra-head set-off against income from speculative business or specified business, if any, for the current year. The remaining loss from normal business should be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year. Thereafter, the unabsorbed loss from normal business should be taken to Schedule CFL for carry forward to subsequent years, as permissible.</p> <p>In case a loss is computed from speculative or specified business in Schedule BP, please enter nil in the column 3(ii) or 3(iii), as applicable. The loss from speculative or specified business should instead be taken to Schedule CFL for carry forward to subsequent years, as permissible. Such unabsorbed loss can be adjusted against income from speculative business or specified business in future years, as permissible.</p> <p>Please enter the amount of business profits which are chargeable to tax at special rates u/s 115BBF (<i>income from patents</i>) or u/s 115BBG (<i>income from transfer of carbon credits</i>) at column 3(iv).</p> <p>Please enter the aggregate amount of profits and gains from business or profession at column 3(v). In case the computed figure is a loss, please enter nil in column 3(v).</p>
<b>4</b>	<b>Capital gains</b>	<p>Please enter the amounts of short-term capital gains (STCG) and long-term capital gains (LTCG) for the year, chargeable to tax at different rates, at columns 4(a) and 4(b) respectively. For this purpose, the figures of STCG and LTCG should be taken as computed at respective items of Schedule CG.</p>

		<p>In case a loss is computed from STCG or LTCG, please enter nil in the columns 4(a) or 4(b) as applicable. The loss figure should be taken to item E of Schedule CG for intra-head set-off against capital gains for the current year. The remaining capital loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed capital loss can be adjusted against capital gains in future years, as permissible.</p> <p>Please enter the aggregate amount of capital gains at column 4(c). In case the computed figure is a loss, please enter nil in column 4(c).</p>
<b>5</b>	<b>Income from other sources</b>	<p>Please enter net income under the head 'income from other sources' which is chargeable to tax at normal rates, chargeable to tax at special rates, and income from the activity of owning and maintaining race horses at columns 5(a), 5(b) and 5(c) respectively.</p> <p>In case a loss figure is computed under the head 'income from other sources' which is chargeable to tax at normal rates, please enter nil in the column 5(a). The loss figure should instead be taken to Schedule CYLA for inter-head set-off against income under other heads for the current year.</p> <p>In case a loss figure is computed from the activity of owning and maintaining race horses, please enter nil in the column 5(c). The remaining loss should be taken to Schedule CFL for carry forward to subsequent years. Such unabsorbed loss can be adjusted against income from the activity of owning and maintaining race horses in future years, as permissible.</p>
<b>6</b>	<b>Total of head wise income</b>	<p>Please enter the aggregate of incomes computed under various heads in this column. This field will be auto-populated as aggregate of total of Income from house property [1], Profit &amp; gains from Business &amp; profession [2v], Capital Gains[3c] and income from other sources [4]</p>
<b>7</b>	<b>Losses of current year to be</b>	<p>Please enter the aggregate of losses</p>

	<b>set off against 6</b>	<p>computed under the heads of house property, business and other sources, if any, for the current year, to the extent such losses are permitted to be set-off against positive incomes under other heads for the current year, as per the Schedule CYLA.</p> <p>This figure should be computed as aggregate of total of current year losses set-off with income as per columns (2), (3) and (4) of Schedule CYLA.</p>
<b>8</b>	<b>Balance after set off current year losses (6 – 7)</b>	<p>Please enter remaining current year income after inter-head set-off of current year losses.</p> <p>This is an auto-populated figure taken as aggregate of head-wise income [column (6)] as reduced by current year losses allowed to be set-off [column (7)].</p>
<b>9</b>	<b>Brought forward losses to be set off against 8</b>	<p>Please enter the aggregate of losses brought forward from earlier years under the heads of house property, business loss, capital loss, loss from horse races and unabsorbed depreciation or allowance, if any, to the extent such brought forward losses etc. are permitted to be set-off against remaining positive incomes under various heads for the current year, as per the Schedule BFLA.</p> <p>This figure should be computed as aggregate of total of brought forward losses, unabsorbed depreciation and unabsorbed allowances set-off with current year income as per columns (2), (3) and (4) of Schedule BFLA.</p>
<b>10</b>	<b>Gross Total income (8-9)</b>	<p>Please enter remaining current year income after allowing for adjustment of brought forward losses, unabsorbed depreciation and unabsorbed allowances.</p> <p>This is an auto-populated figure taken as balance of current year income [column (8)] as reduced by brought forward losses unabsorbed depreciation and unabsorbed allowances allowed to be set-off against such income [column (9)].</p>
<b>11</b>	<b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10</b>	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Gross Total Income computed</p>

		<p>at column (10).</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
<b>12</b>	<b>Deductions under Chapter VI-A</b>	<p>Please report deductions claimed under Chapter VI-A of the Income-tax Act in this column. Please ensure to fill up the details of claim of deductions in Schedule VI-A of this ITR form.</p> <p>In column 12(a), the aggregate of claims of deductions in respect of certain payments and deductions in respect of other incomes/other deductions should be entered. This figure should be taken as aggregate of amounts claimed at item (1) and item (3) of Schedule VI-A. The claim here should be limited upto the amount of upto total of Income chargeable at normal rates i.e. aggregate of total of row <b>(i5+ii5+iii5+iv5+v5+viii5+xiii5+xiv5)</b> of Schedule BFLA</p> <p>In column 12(b), the aggregate of claims of deductions in respect of certain incomes should be entered. This figure should be taken as aggregate of amounts claimed at item (2) of Schedule VI-A. The claim here should be limited upto column 5(ii) of schedule BFLA</p> <p>In column 12(c), the total claim of deduction under Chapter VI-A should be entered .i.e 11(a) and 11(b). The claim here should be limited upto the amount of Gross Total Income [<i>column (10)</i>] as reduced by income chargeable at special rates [<i>column (11)</i>].</p>
<b>13</b>	<b>Deduction u/s 10AA</b>	<p>Please enter the total amount of claim of deductions in respect of undertakings located in Special Economic Zone (SEZ) as per section 10AA.</p> <p>Please ensure to fill up the details of claim of deductions in Schedule 10AA of this ITR form.</p>
<b>14</b>	<b>Total income</b>	<p>Please enter the amount of total income chargeable to tax for the previous year at this column.</p> <p>This is an auto-populated figure taken as</p>

		Gross Total Income [ <i>column (10)</i> ] as reduced by total deductions claimed under chapter VI-A [ <i>column 12(c)</i> ] and deductions claimed u/s 10AA [ <i>column (13)</i> ].
<b>15</b>	<b>Income which is included in 14 and chargeable to tax at special rates</b>	<p>Please report in this column aggregate of incomes under various heads which are chargeable to tax at special rates and are included in the Total Income computed at column (14).</p> <p>This figure should be taken from column (i) of Schedule SI.</p>
<b>16</b>	<b>Net agricultural income/ any other income for rate purpose</b>	<p>Please report in this column net agricultural income or any other income which is required to be aggregated to the total income for the previous year for the purpose of determining the applicable rate of tax.</p> <p>Please ensure to fill up the details of agricultural income in Schedule EI of this ITR form.</p>
<b>17</b>	<b>Aggregate income (14 - 15 + 16)</b>	Please compute aggregate income in this column as Total Income [ <i>column (14)</i> ] reduced by the income chargeable at special rates [ <i>column (15)</i> ] and increased by the amount of net agricultural income [ <i>column (16)</i> ] for rate purposes.
<b>18</b>	<b>Losses of current year to be carried forward</b>	<p>Please report in this column aggregate of losses of current year under various heads which are permitted to be carried forward to subsequent years.</p> <p>This figure should be taken head-wise total of row (xiv) of Schedule CFL.</p>
<b>19</b>	<b>Deemed income under section 115JC</b>	<p>Please report in this column adjusted total income computed u/s 115JC for the purpose of determining Alternate Minimum Tax (AMT) payable for the current year.</p> <p>Please ensure to fill up Schedule AMT of this ITR form.</p>

**Part B – TTI - Computation of tax liability on total income**

Tax liability on aggregated total income should be computed at normal applicable rates and should be compared with the Alternate Minimum Tax (AMT) payable on adjusted total income u/s 115JC. The gross tax liability for the year is taken as higher of these two, against which claim of AMT credit and tax reliefs under sections 89/90/90A/91, as admissible, are allowed to arrive at the net tax liability for the year. Interest and fees payable for various

defaults in compliance are added thereto to compute the aggregate tax liability. The net amount payable or refundable is computed after claiming credit of prepaid taxes (advance tax, TDS, TCS and self-assessment tax).

Field No.	Field Name	Instruction
1	<b>Tax payable on deemed income under section 115JC</b>	<p>In column 1(a), please enter the amount of the Alternate Minimum Tax (AMT) payable on adjusted total income computed under section 115JC, as per item No. 4 of Schedule AMT.</p> <p>Compute surcharge and health and education cess leviable on AMT in columns 1(b) and 1(c) respectively.</p> <p>In column 1(d), compute the gross tax payable on deemed income as aggregate of AMT, surcharge and cess at columns 1(a), 1(b) and 1(c) respectively.</p> <p>If 115BAC is opted, then AMT u/s 115JC is not applicable and all these fields should be "0"</p>
2	<b>Tax payable on total income</b>	<p>Please compute tax payable on total income as per normal provisions in this column.</p> <p>In column 2(a), compute tax at normal applicable rates on the aggregated total income, as entered at column 17 of Part B-TI.</p> <p>In column 2(b), please enter the amount of tax chargeable at special rates as per Schedule SI.</p> <p>In case total income chargeable at normal rates exceeds the maximum amount not chargeable to tax, please enter the amount of rebate admissible on net agricultural income in column 2(c).</p> <p>In column 2(d), please compute the tax payable on total income, as indicated therein.</p> <p>In column 2(e), please enter the amount of tax rebate admissible u/s 87A, if any, and compute the net tax payable after rebate in column 2(f).</p> <p>Compute surcharge(before &amp; after marginal relief) and health and education cess leviable on tax liability in columns 2(g) and 2(h) respectively.</p> <p>(Please refer Annexure 6)</p>



		In column 2(i), compute the gross tax liability on total income as aggregate of tax, surcharge and cess computed at columns 2(f), 2(g) and 2(h) respectively.
<b>3</b>	<b>Gross tax payable</b>	Please enter the amount of gross tax liability payable for the year which should be taken as the higher amount of gross AMT liability [ <i>column 1(d)</i> ] and gross tax payable as per normal provisions [ <i>column 2(i)</i> ].
<b>3a</b>	<b>Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC ( Schedule Salary)</b>	Please enter tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (3a = 3-3b)
<b>3b</b>	<b>Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC</b>	<p>The income-tax on ESOP income (Income received in assessment year beginning on or after 1st April,2021) is payable by the assessee within fourteen days—</p> <ul style="list-style-type: none"> <li>(i) after the expiry of forty-eight months from the end of the relevant assessment year; or</li> <li>(ii) from the date of the sale of such specified security or sweat equity share by the assessee; or</li> <li>(iii) from the date of the assessee ceasing to be the employee of the employer who allotted or transferred him such specified security or sweat equity share,</li> </ul> <p>whichever is the earliest.</p> <p>Deferred Tax (including surcharge and Health and Education cess) on ESOP income will be computed as below (a-b+c+d):</p> <ul style="list-style-type: none"> <li>a. Deferred Tax on ESOP income will be computed by proportionating Tax on normal income into ESOP income and total normal income</li> <li>b. Rebate on agriculture income w.r.t. deferred tax will be computed by proportionating Rebate on agriculture income into deferred tax and total</li> </ul>

		<p>normal tax</p> <p>c. Surcharge on Deferred Tax will be computed by proportionating total surcharge except 115BBE into deferred tax and total tax other than 115BBE.</p> <p>d. Cess @ 4% will be calculated on deferred tax (reduced by rebate on agriculture income) and surcharge on deferred tax (a-b+c)</p>
<b>4</b>	<b>Credit under section 115JD of tax paid in earlier years</b>	<p>In case the gross AMT payable is higher than the gross tax payable as per normal provisions, please enter in this column AMT credit of earlier years utilised against the gross AMT payable for this year.</p> <p>The figure of AMT credit utilised should be taken as per Schedule AMTC.</p>
<b>5</b>	<b>Tax payable after credit under section 115JD</b>	Please enter the net tax payable for the year after allowing credit of AMT of earlier years (if applicable).
<b>6</b>	<b>Tax relief</b>	<p>In column 6(a), please enter the amount of tax relief admissible in respect of arrears or advance of salary received during the year computed as per section 89. Please ensure to submit form 10E to claim the relief</p> <p>In column 6(b), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is applicable, as per section 90 or section 90A.</p> <p>In column 6(c), please enter the amount tax relief claim for taxes paid outside India in respect of countries where DTAA is not applicable, as per section 91.</p> <p>In column 6(d), please compute the aggregate of claims of tax relief in the above columns.</p>
<b>7</b>	<b>Net tax liability (5 - 6d)</b>	In this column, please compute net tax liability payable for the year after allowing the tax relief admissible.
<b>8</b>	<b>Interest and Fee payable</b>	<p>In column 8(a), please enter the amount of interest chargeable for default in furnishing the return of income as per section 234A.</p> <p>In column 8(b), please enter the amount of</p>

		<p>interest chargeable for default in payment of advance tax as per section 234B.</p> <p>In column 8(c), please enter the amount of interest chargeable for deferment in payment of advance tax as per section 234C.</p> <p>(Please refer Annexure 5 for note on 234C)</p> <p><b><u>Note on 234C calculation</u></b></p> <p>In column 8(d), please enter the amount of fee payable for default in furnishing the return of income as per section 234F.</p> <p>The fee payable is Rs. 5,000 in case the return is filed after the due date but by the 31<sup>st</sup> December, 2021.</p> <p>However, in case the total income does not exceed Rs. 5 lakhs, the fee payable for default in furnishing the return of income u/s 234F shall not exceed Rs. 1,000/-.</p> <p>In column 8(e), please enter the aggregate amount of interest and fee payable, as computed in the above columns.</p>
<b>9</b>	<b>Aggregate liability (7+8e)</b>	In this column, please enter the aggregate amount of tax, interest and fee payable for the year.
<b>10</b>	<b>Taxes Paid</b>	<p>In this column, please enter the total amounts of advance tax, TDS, TCS and self-assessment tax for which credit is being claimed in this year.</p> <p>The details of these tax payments should be mentioned at column 17 of Part B-TTI.</p>
<b>11</b>	<b>Amount payable</b>	In case the aggregate amount payable [column (9)] is higher than the taxes paid for the year [column (10e)], please compute the net amount payable after claiming credit of taxes paid.
<b>12</b>	<b>Refund</b>	In case the taxes paid for the year [column (10e)] is higher than the aggregate amount payable [column (9)], please compute the net amount refundable.
<b>13</b>	<b>Do you have a bank account in India (Non- Residents</b>	Please provide the details of all the savings/current accounts held by you at any time in India during the previous year. It is

	<b>claiming refund with no bank account in India may select No)</b> <b>Select Yes or No</b>	not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not. The account number given should be as per Core Banking Solution (CBS) system of the bank. If non-resident is claiming refund with no bank account in India, please tick 'No' for the question 'do you have a bank account in India'
	<b>IFS Code of the bank (SWIFT code in case of foreign bank)</b>	Please enter the IFS Code of the Bank (11 digits) or SWIFT Code in case of foreign bank account.
	<b>Name of the Bank</b>	Please enter name of the Bank
	<b>Account Number</b>	Please enter account number of the Bank
	<b>Country of Location</b>	In case of non-resident, please provide country of location of bank
	<b>IBAN</b>	In case of non-resident, please provide IBAN
<b>14.</b>	<b>Do you at any time during the previous year,-</b> <b>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or</b>  <b>(ii) have signing authority in any account located outside India; or</b>  <b>(iii) have income from any source outside India?</b>	In case you are a resident in India, and you are a legal or beneficial owner or a beneficiary of any foreign asset or a foreign account, or you have signing authority in any foreign account, or you have income from any foreign source and if you have held the foreign assets etc. at any time during the "previous year" (in India) as also at any time during the "relevant accounting period" (in the foreign tax jurisdiction), please tick 'Yes' in this column. Please ensure to furnish details of such foreign assets or foreign accounts etc. in Schedule FA.  Else tick 'No'.

Note: Enhanced surcharge is applicable to tax payer having status as Individual, HUF. The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD (1)(b). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in section 111A and 112A. **The Finance Act, 2021 has been amended to relax the enhanced surcharge on "Dividend income" chargeable at normal rates and Dividend income u/s 115AD(i).**

#### **Item No. 15 - TRP Details**

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme. If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

### **Item No.17 - Tax payments**

#### **Part –A - Details of payments of Advance Tax and Self-Assessment Tax**

Please enter the relevant details of payment of advance tax or self-assessment tax.		
Column No.	Field Name	Instruction
2	BSR Code	Please enter the seven-digit BSR code of Bank at which tax was deposited.
3	Date of Deposit	Please enter date on which tax was deposited in DD/MM/YYYY format.
4	Serial Number of Challan	Please enter the Serial Number of Challan.
5	Amount	Please enter the tax amount deposited.

#### **Part- B - Details of Tax Deducted at Source from Salary**

Please enter the relevant details of taxes deducted at source from salary as appearing in Form 16 issued by the employer		
Column No.	Field Name	Instruction
2	TAN of the Employer	Please enter the Tax Deduction Account Number (TAN) of the Employer.
3	Name of the Employer	Please enter the name of the Employer.
4	Income chargeable under salaries	Please enter the gross amount of salary in respect of which tax has been deducted at source.
5	Total tax deducted	Please enter the amount of total tax which has been deducted at source.

#### **Part- C - Details of Tax Deducted at Source (TDS) on Income**

Please enter the relevant details of taxes deducted at source on income other than salary as appearing in Form 16A or Form 16B or Form 16C or Form 16D issued by the tax deductor/payer/buyer		
Column No.	Field Name	Instruction
2	TDS credit relating to self /other person[Spouse as per section 5A/5A/Another person as per Rule 37BA (2)]	Please specify in this column whether the TDS for which credit is being claimed was deducted in the hands of self or in the hands of another person. Please choose applicable option from the drop-down list. a. Self b. Other Person

<b>3</b>	<b>PAN or Aadhaar No. of other person</b> <i>(If TDS credit related to other person)</i>	In case TDS credit relates to other person [as specified in column (2)], please enter PAN/Aadhaar No. of the other person.
<b>4</b>	<b>TAN of the Deductor/PAN of Tenant/Aadhaar No. of Buyer</b>	Please enter the TAN of the Deductor. In case tax has been deducted at source by the tenant or buyer of immovable property, please provide the PAN/Aadhaar No. of the tenant or the buyer.
<b>5 &amp; 6</b>	<b>Unclaimed TDS brought forward (b/f)</b>	<p>Please enter details of TDS brought forward for which no credit has been claimed in earlier years.</p> <p>Enter the financial year in which TDS was deducted and amount of TDS in column 5 and column 6 respectively.</p> <p>Note: Details of unclaimed TDS brought forward (col 5 &amp; 6) , TDS deducted in own hands (col. 7) , TDS deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) (col 8) should be reported in different rows</p>
<b>7 &amp; 8</b>	<b>TDS of the current financial year (TDS deducted during FY 2020-21)</b>	<p>Please enter the amount of total tax deducted at source for the current financial year.</p> <p>Please provide break-up of TDS deducted in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).</p>
<b>9 &amp; 10</b>	<b>TDS credit being claimed this year</b> <i>(only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)</i>	<p>Please enter the amount of TDS deducted for which credit is being claimed in this year. Please ensure that the corresponding income has also been offered in this year in the relevant head.</p> <p>Please provide break-up of TDS credit being claimed in this year in own hands and in hands of spouse as per section 5A or any other person as per rule 37BA(2).</p>
<b>11 &amp; 12</b>	<b>Corresponding receipt/withdrawals offered</b>	<p>Please enter the details of corresponding receipt offered, in respect of which TDS credit is being claimed, in this year.</p> <p>Please enter the gross amount of income and head of income under which income is offered in column 11 and column 12 respectively.</p> <p>In cases, where TDS is deducted by the payer in current year, but corresponding income is to be offered in future years. In such cases, no TDS credit should be claimed under the column "in own hands" for the current year. If this is done,</p>

		<p>the column “Corresponding receipt offered” is greyed-off and is not required to be filled up.</p> <p>Please Note : Select drop down as ‘Not applicable (only in case TDS is deducted u/s 194N)’ in column no 8 if TDS is claimed u/s 194N of the Act</p>
<b>13</b>	<b>TDS credit being carried forward</b>	Please enter the amount of remaining TDS credit which is being carried forward to subsequent years.

#### **Part- D – Details of Tax Collected at Source (TCS)**

Please enter the relevant details of taxes collected at source during the year as appearing in Form 27D issued by the collector.		
<b>Column No.</b>	<b>Field Name</b>	<b>Instruction</b>
<b>2</b>	<b>Tax deduction and Tax Collection Account Number of the Collector</b>	Please enter the TAN of the Collector.
<b>3</b>	<b>Name of the Collector</b>	Please enter the name of the Collector.
<b>4 &amp; 5</b>	<b>Unclaimed TCS brought forward (b/f)</b>	<p>Please enter details of TCS brought forward for which no credit has been claimed in earlier years.</p> <p>Enter the financial year in which TCS was collected and amount of TCS in column 4 and column 5 respectively.</p> <p>Note: Details of unclaimed TCS brought forward (col 4 &amp; 5) and TCS of the current financial year (col. 6) should be reported in different rows</p>
<b>6</b>	<b>TCS of the current financial year</b>	Please enter the amount of Tax collected at source for the current financial year i.e. FY 2020-21.
<b>7</b>	<b>Amount out of (5) or (6) being claimed this year (only if corresponding receipt being offered for tax this year)</b>	Please enter the amount of TCS collected for which credit is being claimed in this year. Please ensure that the corresponding receipt has also been offered in this year in the relevant head of income.
<b>8</b>	<b>Amount out of (5) or (6) being carried forward</b>	Please enter the amount of remaining TCS credit which is being carried forward to subsequent years.

#### **Verification:**

In verification part, please enter the name, father's name and PAN of the person who is filing the return.

Return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification and capacity has to be mentioned as per the drop down provided.

In case of HUF, return of income can be verified by the Karta of HUF. In case Karta is absent from India, or is mentally incapacitated, the return can be verified by any other adult member of the family.

Before signing the verification, please ensure that the information given in the return and the schedules and the amount of total income, deductions, claims and other particulars shown are true and correct and are in accordance with the provisions of the Income-tax Act, 1961 and the Income Tax Rules, 1962. Please note that making a false statement in the return or in the accompanying schedules is liable for prosecution under section 277 of the Income-tax Act, 1961.

#### **Tax Computation Table**

**(i) In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year 2020-21) or HUF –**

	Income	Tax Liability
1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹10,00,000	₹12,500 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,12,500 + 30% of income in excess of ₹10,00,000

**(ii) In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2020-21-**

	Income	Tax Liability
1	Upto ₹3,00,000	Nil
2	Between ₹3,00,001 – ₹5,00,000	5% of income in excess of ₹3,00,000
3	Between ₹5,00,001 – ₹10,00,000	₹10,000 + 20% of income in excess of ₹5,00,000
4	Above ₹10,00,000	₹1,10,000 + 30% of income in excess of ₹10,00,000

**(iii) In case of resident individual who is of the age of 80 years or more at any time during the financial year 2020-21-**

	Income	Tax Liability
1	Upto ₹5,00,000	Nil
2	Between ₹5,00,001 – ₹10,00,000	20% of income in excess of ₹5,00,000
3	Above ₹10,00,000	₹1,00,000 + 30% of income in excess of ₹10,00,000

**(iv) In case of individual or HUF opting for new tax regime u/s 115BAC for the financial year 2020-21**

S. No.	Income	Tax Liability
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1	Upto ₹2,50,000	Nil
2	Between ₹2,50,001 – ₹5,00,000	5% of income in excess of ₹2,50,000
3	Between ₹5,00,001 – ₹7,50,000	₹12,500 + 10% of income in excess of ₹5,00,000
4	Between ₹7,50,001 – ₹10,00,000	₹37,500 + 15% of income in excess of ₹7,50,000
5	Between ₹10,00,001 – ₹12,50,000	₹75,000 + 20% of income in excess of ₹10,00,000
6	Between ₹12,50,001 – ₹15,00,000	₹1,25,000 + 25% of income in excess of ₹12,50,000
7	Above ₹15,00,000	₹1,87,500 + 30% of income in excess of ₹15,00,000

• Surcharge:

- 10% of income tax where total income exceeds ₹50,00,000 but up to ₹1,00,00,000.
- 15% of income tax where total income exceeds ₹1,00,00,000 but up to ₹2,00,00,000.
- 25% of income tax where total income exceeds ₹2,00,00,000 but up to ₹5,00,00,000.
- 37% of income tax where total income exceeds ₹5,00,00,000

The Tax liability computed as per the above table should be further increased by the applicable surcharge and health & education cess @ 4%.

Note: The Finance (No. 2) Act, 2019 has been amended to withdraw the enhanced surcharge, i.e., 25% or 37%, as the case may be, from income chargeable to tax under section 111A, 112A and 115AD(1)(b) (only in case of individual). Hence, the maximum rate of surcharge on tax payable on such incomes shall be 15%. However, where other income of a person does not exceed Rs. 2 crores but after including the incomes as referred to in above sections, the total income exceeds Rs. 2 crores then irrespective of the amount of other income, surcharge shall be levied at the rate of 15% on the amount of tax payable on both normal income as well as income referred to in above section.

**.The Finance Act, 2021 has been amended to relax the enhanced surcharge on “Dividend income” chargeable at normal rates and Dividend income u/s 115AD(i).**

Please Note: The withdrawal of enhanced surcharge on the income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act shall not be available to HUF

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**BUSINESS CODES FOR ITR FORMS FOR A.Y 2021-22**

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010

	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010
	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
	Other mining and quarrying n.e.c	03016
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002

	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008
	Rice milling	04009
	Dal milling	04010
	Manufacture of other grain mill products	04011
	Manufacture of bakery products	04012
	Manufacture of starch products	04013
	Manufacture of animal feeds	04014
	Manufacture of other food products	04015
	Manufacturing of wines	04016
	Manufacture of beer	04017
	Manufacture of malt liquors	04018
	Distilling and blending of spirits, production of ethyl alcohol	04019
	Manufacture of mineral water	04020
	Manufacture of soft drinks	04021
	Manufacture of other non-alcoholic beverages	04022
	Manufacture of tobacco products	04023
	Manufacture of textiles (other than by handloom)	04024
	Manufacture of textiles using handlooms (khadi)	04025
	Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
	Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
	Manufacture of wearing apparel	04028
	Tanning and dressing of leather	04029
	Manufacture of luggage, handbags and the like saddler and harness	04030
	Manufacture of footwear	04031
	Manufacture of wood and wood products, cork, straw and plaiting material	04032
	Manufacture of paper and paper products	04033
	Publishing, printing and reproduction of recorded media	04034
	Manufacture of coke oven products	04035
	Manufacture of refined petroleum products	04036
	Processing of nuclear fuel	04037
	Manufacture of fertilizers and nitrogen compounds	04038
	Manufacture of plastics in primary forms and	04039

	of synthetic rubber	
	Manufacture of paints, varnishes and similar coatings	04040
	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
	Manufacture of soap and detergents	04042
	Manufacture of other chemical products	04043
	Manufacture of man-made fibers	04044
	Manufacture of rubber products	04045
	Manufacture of plastic products	04046
	Manufacture of glass and glass products	04047
	Manufacture of cement, lime and plaster	04048
	Manufacture of articles of concrete, cement and plaster	04049
	Manufacture of Bricks	04050
	Manufacture of other clay and ceramic products	04051
	Manufacture of other non-metallic mineral products	04052
	Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
	Manufacture of Ferro alloys	04054
	Manufacture of Ingots, billets, blooms and slabs etc.	04055
	Manufacture of steel products	04056
	Manufacture of basic precious and non-ferrous metals	04057
	Manufacture of non-metallic mineral products	04058
	Casting of metals	04059
	Manufacture of fabricated metal products	04060
	Manufacture of engines and turbines	04061
	Manufacture of pumps and compressors	04062
	Manufacture of bearings and gears	04063
	Manufacture of ovens and furnaces	04064
	Manufacture of lifting and handling equipment	04065
	Manufacture of other general-purpose machinery	04066
	Manufacture of agricultural and forestry machinery	04067
	Manufacture of Machine Tools	04068
	Manufacture of machinery for metallurgy	04069
	Manufacture of machinery for mining, quarrying and constructions	04070
	Manufacture of machinery for processing of food and beverages	04071
	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073

	Manufacture of other special purpose machinery	04074
	Manufacture of domestic appliances	04075
	Manufacture of office, accounting and computing machinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment and apparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of Jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts-civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails,	06005

	bridges, tunnels, ports, harbor, runways etc.	
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001
	Operating of real estate of self-owned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment n.e.c	08007
	Renting of personal and household goods n.e.c	08008
	Renting of other machinery n.e.c	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories- wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013

	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS AND SERVICES	Hotels – Star rated	10001
	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014



	Other Transport & Logistics services n.e.c	11015
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006
	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003

PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013
	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Medical Profession	16019_1
	Film Artist	16020
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014

	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Medical education	18017
	Medical research	18018
	Practice of other alternative medicine	18019
	Other healthcare services	18020
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	19008
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Sports Management	20023_01
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024

OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Event Management	21008_01
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

\*n.e.c. – not elsewhere classified

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### **Annexure-1**

#### **Important points to remember while filing return of income in ITR utility (online or offline)**

#### **Validation Rules:**

The validation process at e-Filing/CPC end is to be carried out for ITRs based on the category of defect. Category A defect are the defects, wherein return will not be allowed to be uploaded and error message will be displayed to the taxpayer.

#### **List of Rules for ITR 3 are as below:**

Sl. No.	Category	Description of Rules	Mapping
1	A	Amount of deduction claimed u/s 80-IA in schedule VIA cannot be more than the total amount at Schedule 80IA	If the value at field (20p) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount at Sl no (e) of schedule 80IA
2	A	If Deduction u/s 80-IA claimed in "Schedule VI-A" then "Schedule 80-IA" is to be filled. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and the value at field (20p) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80IA must be filled.

3	D	Deduction u/s 80-I(7) or u/s 80-IA(7) or u/s 80-IB or u/s 80 IC/80IE is claimed then Form 10CCB should be filed within due date	If sum of S.No ( e ) of "Schedule 80-IA">0 or sum of S.No (a+d+e+f+g+i)of "Schedule 80-IB"> 0 or S. No (e) of "Schedule-IC/IE">0 , and form 10CCB for the AY 2021-22 is not filed
4	D	Deduction u/s 80-IB(11B) is claimed in the Income Tax Return then Form 10CCBC should be filed within due date.	If amount entered at S.No (j) of "Schedule 80-IB">0, and form 10CCBC for the AY 2021-22 is not filed/Form 10CCBC is not filed within due date
5	A	In "Schedule 80-IA" Total deductions under section 80-IA should be equal to the value entered in (a + b + c + d )	If value at field e is not equal to the sum of sl no (a+b+c+d)
6	D	In Schedule VI-A, under "Part -C deduction in respect of certain incomes", cannot be claimed more than the amount shown in Sl.No. iii5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP.	In Schedule VI-A, under "Part -C deduction in respect of certain incomes", claimed is more than the amount shown in sl no iii5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP
7	D	Deduction u/s 80-IA cannot be claimed if return of income is not filed within due date. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction u/s 80IA in sl no (ep) of schedule VIA is greater than zero and section is selected as 139(4) in the return.
8	A	Deduction claimed u/s 80-IB in "Schedule VI-A" cannot be more than the amount in "Schedule 80-IB"	If the value at field (r) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in Sl no (j) of Schedule 80-IB.
9	A	In schedule VI-A, if deduction u/s 80-IB is claimed, then schedule 80-IB should be filled. Deduction is available only if option "No" is selected for 'Are you	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and the value at field (r) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO then Schedule 80-IB must be filled.

		opting for new tax regime u/s 115BAC?'	
10	D	If deduction u/s 80-IB(11C) is claimed then Form 10CCBD should be filed within due date	If amount entered at S.No († i) of "Schedule 80-IB">0, and form 10CCBD for the AY 2021-22 is not filed/ Form 10CCBD is not filed
11	D	If deduction u/s 80-IB(7A) is claimed then Form 10CCBA should be filed within due date	If amount entered at S.No (db) of "Schedule 80-IB">0 and section is selected as 139(4) in the return, and form 10CCBA for the AY 2021-22 is not filed
12	D	If deduction u/s 80-IB(7B) is claimed then Form 10CCBB should be filed within due date	If amount entered at S.No (ec) of "Schedule 80-IB">0 and section is selected as 139(4) in the return, and form 10CCBB for the AY 2021-22 is not filed
13	A	In "Schedule 80-IB", Total deduction under section 80-IB should be equal to the value entered in (Total of a to i)	If value at field j is not equal to the sum of sl no a to i
14	D	Deduction u/s 80IB can be claimed only if return is filed within due date. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction u/s 80IB in sl no (r) of schedule VIA is greater than zero and and section is selected as 139(4) in the return
15	A	Deduction u/s 80-IC/IE claimed in "Schedule VI-A" cannot be more than the amount in Sl.No. (e) of "Schedule 80-IC/IE"	The value at field (t) of Part C- Deduction in respect of certain incomes of Schedule VI-A is higher than the amount in Sl no (e) of Schedule 80-IC/IE.
16	A	If deduction u/s 80-IC/IE is claimed in schedule VI-A then "Schedule 80-IC/IE" should be filled. Deduction is available	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and the value at field (t) of Part C- Deduction in respect of certain incomes of Schedule VI-A is more than ZERO than Schedule 80-IC/IE must be filled.

		only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	
17	A	In "Schedule 80-IC or IE" Total deduction under section 80-IC or 80 IE should be equal to the sum of (a+b+c+dh)	If value at field e is not equal to the sum of sl no a +b+c+dh
18	A	In "Schedule 80-IC or IE" d(h)- Total of deduction for undertakings located in North-east should be equal to the sum of (Total of d(a) to d(g))	if value at field dh is not equal to the sum of sl. no (da+db+dc+dd+de+df+dg)
19	A	In "Schedule IF", Total of Col "Amount of share in the profit" should be equal to sum of value entered in individual columns.	Total of Amount of share in the profit is not equal to sum of all enitres
20	A	In Schedule EI, Sl.No. 5 Pass through income not chargeable to tax should be equal to the amount of exempt income mentioned in Schedule PTI	If in Schedule EI Sl. No. 5 is not equal to the sum of amount of net income/loss col. of Sl. No.1(iv)(a+b+c) of Sch PTI against all the Names of business trust / investment fund
21	A	In Schedule EI, Sl.No. 6 should be equal to sum of Sl.No. 1+2(v)+3+4+5	Schedule EI Sl.no. 6 is not equal to sum of Sl.no 1+2v+3+4+5
22	A	In Schedule EI, Sl.No. 2v should be equal to sum of Sl. No. i-ii-iii+iv	Schedule EI Sl.no. 2v is not equal to Sl.no i-ii-ii+iv  Note: This rule will be applicable only when output of Sl. No. i-ii-iii+iv is positive
23	A	In Schedule EI, Sl.No. 2(iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 should be equal to Sl.No. 39 of Schedule BP	Schedule EI Sl.No. 2(iv) Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 is not equal to sr. no. 39 of Schedule BP

24	D	It is mandatory to file Form 29C- Report under section 115JC of the Income-tax Act, 1961 if AMT tax is more than Normal Tax.	<p>If sr. No. 1d is greater than Sr. No. 2I in Schedule B-TTI than form 29C shall be filed</p> <p>Note: This rule shall not be applicable If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?'</p>
25	A	If flag is 'Y' is selected in "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange" then AMT should be computed at 9% of Adjusted Total Income u/s 115JC.	If flag is y "Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange" then value at sl no 4 is not equal to 9% of sl no 3 of schedule AMT
26	A	Total Income at Schedule AMT is Negative. But the loss in Total Income can only arise because of the Specified business.	<p>Amount at Sl.No.1 of Sch AMT is less than ZERO (Negative) and if</p> <ol style="list-style-type: none"> <li>1. Amount at Sl.No.1 of Sch AMT is not equal to Sl.No.C47 of Sch BP OR</li> <li>2. "Total Income" at Sl.No.13 in Schedule Part B-TI is not equal to "ZERO" OR</li> <li>3. "Profit before tax as per profit and loss account" at Sl. No. A(1) in Schedule BP is not equal to "Net profit or Loss from Specified Business u/s 35AD included in 1" at Sl. No. A(2b) of Schedule BP OR</li> <li>4. "Income from Specified Business" at Sl.NO C47 of Schedule BP is "greater than or equal to ZERO" OR</li> <li>5. "Deductions in accordance with section 35AD (1) or 35AD (1A)" at Sl.NO C-48 of Schedule BP is equal to Zero" OR</li> <li>6. "Total" at Sl. No. 5 of Schedule Part B-TI is not equal to "ZERO" OR</li> <li>7. " Losses of current year to be set off against 5" at Sl. No 6 and "Brought forward losses to be set off against 7" at Sl. No. 8 of Schedule Part B-TI is not equal to ZERO</li> </ol> <p>Then we shall restrict the upload.</p>
27	A	In Schedule AMT, Tax payable under section 115JC should be equal to 18.5% of Sl.No.3 for assessee not falling within the IFSC area.	<p>Sl.no. 4 is not equal to 18.5% of Sl.no.3 and IFSC flag is 'N'</p> <p>Note: This rule is applicable if Sl.no 3 is greater than 20lacs &amp; field 2d is more than Zero. Round-off +5.</p>
28	A	Tax Payable on deemed total Income u/s 115JC in Part B TTI	The value in pt. 1a -Tax payable on deemed total income under section 115JC of part BTTI is not equal to 4 of Sch AMT



		should be equal to the tax ascertained at Schedule AMT	
29	A	In Schedule AMT, Sl.No. 1 should be equal to Sl.No. 14 of Part BTI	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule AMT, Sl.no. 1 is not equal to Sl.no 14 of Part BTI  Note : this rule will not be applicable if value in sl.no.1 of Schedule AMT <0.
30	A	In Schedule AMT, Sl.No. 2a should be equal to sum of system computed part C deductions under Schedule VIA.	Sl.no.2a of Sch AMT is not equal to sum of 'p' to 'x' of Sch VIA
31	A	In Schedule AMT, Sl.No. 2b should be equal to total deduction under section 10AA.	Sl.no.2b of Sch AMT is not equal to sl no c of schedule 10AA
32	A	In Schedule AMT, Sl.No. 2d Adjustment as per section 115JC(2) should be equal to sum of Sl.No. 2a+2b+2c	In Schedule AMT, Sl.no. 2d Adjustment as per section 115JC(2) is not equal to sum of Sl.no.2a+2b+2c
33	A	In Schedule AMT, Sl.No. 3 Adjusted Total Income under section 115JC should be equal to sum of Sl.No. 1+2d	In Schedule AMT, Sl.no. 3 Adjusted Total Income under section 115JC is not equal to sum of Sl.no.1 +2d
34	A	In Schedule AMTC, Sl.No. 1 should be equal to Sl.No. 1d of Part B-TTI.	In Schedule AMTC, Sl.no1 is not equal to Sl.no1d of Part BTTI
35	A	In Schedule AMTC, Sl.No. 2 should be equal to Sl.No. 2i of Part B-TTI.	In Schedule AMTC, Sl.no. 2 is not equal to Sl.no. 2i of Part BTTI
36	A	In Schedule AMTC, Sl.No. 3 should be equal to Sl.No. 2-1	In Schedule AMTC, Sl.no. 3 is not equal to Sl.no. 2-1 when sl no 2 is greater than 1
37	A	In Schedule AMTC, Sl.No. 3 should be equal to zero when Sl.No. 2 is less than or equal to Sl.No. 1	In Schedule AMTC, Sl.no. 3 is not equal to Zero, when Sl.no. 2 is less than or equal to 1

38	A	In Schedule AMTC, Sl.No. 5 "Amount of tax credit under section 115JD utilized during the year" should be equal to Total of Col 4(C).	Sl.no. 5 is not equal to Total (Row ix) of item no. 4c
39	A	In Schedule AMTC, Sl.No. 6 "Amount of AMT liability available for credit in subsequent assessment years" should be equal to Total of Col 4(D).	Sl.no. 6 is not equal to Total(Row ix) of item no. 4D in schedule AMTC.
40	D	If total income under section 115JC as per schedule AMT is less than or equal to Rs. 5000000, surcharge cannot be entered in Schedule B-TTI.	In schedule B TTI, sl no 1b is greater than zero and sl no 3 of schedule AMT is less than or equal to Rs. 5000000
41	A	In Schedule AMT, Sl.No. 4 "Tax payable under section 115JC" shall be computed if Adjusted Total Income under section 115JC is more than Rs. 20 Lakh and Adjustment as per section 115JC(2) is more than zero.	Sl no 4 of AMT should be greater than zero when sl no 3 is exceeding 20 Lakhs and Sl no 2a or 2b or 2c is greater than zero
42	A	In Schedule AMTC, value at Sl. No. B2(viii) cannot be greater than zero i.e. set off in earlier assessment years cannot be claimed for AY 2020-21	In schedule AMTC sl no 4(B2) for AY 2020-21 is greater than zero
43	A	In Schedule SI, Column Income (i) for Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2ciii (Income Benefit) of Schedule OS	Column (i) for Tax on accumulated balance of recognized provident fund is not equal to 2ciii (Income Benefit) of Schedule OS

44	A	In schedule SI, Tax on accumulated balance of recognized provident fund should be equal to Sl.No. 2civ (tax benefit) of Schedule OS	In schedule SI, sl no ii is not equal to sl no 2civ(tax benefit) of schedule OS
45	A	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2d in schedule OS.</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident .</p> <p>If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown of Sl.No. 2d schedule OS</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>

46	A	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at SI.No. 2e in schedule OS.</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident .</p> <p>If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown of SI.No. 2e schedule OS</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>
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47	A	<p>In Schedule SI, Income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) should be equal to Sl.No. 2a after reducing corresponding DTAA income in Schedule OS</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident .</p> <p>If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>	<p>amount of special income u/s 115BB (Winnings from lotteries, puzzles, races, games etc.) offered in schedule SI is not equal to amount offered in sl no 2a of schedule OS</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>
48	A	<p>In Schedule SI, income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) should be equal to Sl.No. 2b in schedule OS.</p>	<p>amount of special income u/s 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) offered in schedule SI is not equal to amount offered in sl no 2b of schedule OS</p>
49	A	<p>In Schedule SI, Income u/s 115BBF (Tax on income from patent)-Income under head business or profession should be equal to Sl.No. 3e in schedule BP</p>	<p>Amount of special income u/s 115BBF (Tax on income from patent)-Income under head business or profession, offered in schedule SI is not equal to amount offered in sl no 3e of schedule BP</p>

50	A	In Schedule SI, Income u/s 115BBG (Tax on income from patent)-Income under head business or profession should be equal to Sl.No. 3f in schedule BP	amount of special income u/s 115BBG (Tax on income from transfer of carbon credits)-Income under head business or profession, offered in schedule SI is not equal to amount offered in sl no 3f of schedule BP
51	A	Income from other sources chargeable at special rates in India as per DTAA should be equal to Sl.No. 2f in schedule OS Note: If status in Part A general is Non-resident, DTAA income shall be considered if TRC flag is "Yes".  If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	amount of Income from other sources chargeable at special rates in India as per DTAA offered in schedule SI is not equal to amount offered in sl no 2f of schedule OS
52	A	In Schedule SI, Amount in column "tax thereon" should be equal to "taxable income * special rate" excluding for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA	If amount at column (ii) Tax thereon is not equal to taxable income (*) special rate excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) and STCG and LTCG chargeable at special rates in India as per DTAA  Note : Round off +1 and -1. (i.e, if the value in XML is between +1 and -1 of temporary calculated value, don't restrict the xml )

53	A	<p>In Schedule SI, tax computed can not be null if income is greater than zero.</p> <p>Note : This rule is not applicable for field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)</p>	<p>In schedule SI, column tax thereon(ii) is zero &amp; Income in column (i) is greater than zero</p> <p>Note : excluding field OS DTAA, Tax on accumulated balance of recognized provident fund and 112A and PTI 112A, 111A, 112 (proviso) or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)</p>
54	A	In Schedule Part B-TTI Sl. No. 2b should be equal to the total of Col.(ii) of Schedule SI	Part B TTI Sl. No. 2b is not consistent with total of Col.(ii) of Schedule SI
55	A	In Schedule SI, Sum of income u/s 111A or section 115AD(1)(ii)-Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% should be equal to Sl.No. 5vi of schedule BFLA	Total of income u/s 111A and section 115AD(1)(ii)-Proviso (STCG on shares/equity oriented MF on which STT paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% in Schedule SI is not equal to sl no 5vi of schedule BFLA
56	A	In schedule SI, sum of income u/s 115AD (STCG for FIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% should be equal to Sl.No. 5vii of schedule BFLA	Total of income u/s 115AD (STCG for FIs on securities where STT not paid) & Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% in Schedule SI is not equal to sl no 5vii of schedule BFLA

57	A	In Schedule SI, sum of income u/s 112 (LTCG on others) & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% should be equal to Sl.No. 5xi of schedule BFLA	Total of income u/s 112 (LTCG on others), Long term capital gains of a non-resident Indian on any asset other than a specified asset u/s. 115EA & Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% is not equal to sl no 5xi of schedule BFLA
58	A	In Schedule SI, sum of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115AD (LTCG for FII on securities), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A should be equal to Sl.No.5x of schedule BFLA.	Total of income u/s 112 proviso (LTCG on listed securities/ units without indexation), 112(1)(c)(iii) (LTCG for non-resident on unlisted securities), 115AC (LTCG for non-resident on bonds/GDR), 115ACA (LTCG for an employee of specified company on GDR), 115AD (LTCG for FII on securities), 115E (LTCG for non-resident Indian on specified asset), 112A or section 115AD(1)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid), Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-u/s 112A, Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A is not equal to sl no 5x of schedule BFLA
59	A	Total of Income (i) of schedule SI should match with sum of individual line items	Total of all special incomes at (i) should match with total income in schedule SI
60	A	Total of tax on special incomes at "Tax Thereon" (ii) should match with sum of individual line items	Total of all tax on special incomes at (ii) should match with total tax in schedule SI



61	A	Sum of deductions claimed u/s 80C, 80CCC & 80CCD (1) should not be more than 1,50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Assessee has selected status as "Individual" or "HUF" in schedule Part A General information And sum of field 80C <b>-(a)</b> + 80CCC <b>(b)</b> + 80CCD(1) <b>(c)</b> in schedule VIA is more than 1,50,000.
62	A	If employer category is Pensioners, then Deduction u/s 80CCD(1) should not be more than 20% of Gross total Income. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule Income details value mentioned at field (c ) of schedule VIA is more than 20% of value mentioned in the field sr. no 10 of part BTI and any of the "Nature of Employment " is "Pensioners" in schedule S.  Note : Round off +2. (i.e, if the value in XML is more than upto 2/- of temporary calculated value, don't restrict the xml ).
63	A	Assessee not being an individual cannot claim deduction u/s 80CCD(1)	If Status is other than "individual" and value at field 80ccd(1)-Field (c) of schedule VIA is more than "Zero"
64	A	Assessee not being an individual cannot claim deduction u/s 80CCD(1B)	If Status is other than "individual" and value at field 80ccd(1b) - Field (d) of schedule VIA is more than "Zero"
65	A	Deduction u/s 80CCD(2) should not be more than 10% of salary for employer category "State Government" or "Public Sector Undertaking" or "Others".	Value mentioned in the field Sr. no (e ) of schedule VIA is more than zero and Nature of Employer is any of following: State Government Public Sector Undertaking Others And In schedule Part A general value mentioned at field sr no.(e) of schedule VIA is more than 10% of value mentioned in the field Basic+DA of dropdowns of (ia) of schedule S.  Note : Round off +2. (i.e, if the value in XML is more than upto 2/- of temporary calculated value, don't restrict the xml ). Note : This rule will not be applicable if nature of employer selected as "central Gvnt" or "Pensioner" along with above combinations Note: If the GTI is less than or equal to zero, this rule will skipped

66	A	Deduction u/s 80CCD(2) cannot be claimed by HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80CCD(2)" <b>-(e)</b> in schedule VIA is greater than zero.
67	A	Amount that can be claimed for category "Dependent with disability" u/s 80DD should be equal to 75,000. It cannot be either more or less. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In the schedule VIA dropdown for 80DD is selected as Dependent with disability" and the value at field g in Schedule VI-A "income Details" is less or more than 75,000 subject to GTI
68	A	If Assessee is claiming deduction under section 80DD, providing eligible category description is mandatory.	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule VIA value at field sr. no 6(g) is greater than zero the corresponding drop down is null or not provided
69	A	If Assessee is claiming deduction under section 80DDB providing eligible category description is mandatory	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule VIA value at field sr. no 6(h) is greater than zero the corresponding drop down is null or not provided
70	A	Deduction u/s 80E cannot be claimed by HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80E" <b>(I)</b> in schedule VIA is greater than zero.
71	A	Deduction u/s 80EE cannot be claimed by HUF.	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EE" <b>(j)</b> in schedule VIA is greater than zero.
72	A	If deduction u/s 80G claimed, details should be provided in Schedule 80G. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule VIA Value mentioned at Sr. no. (m) is greater than ZERO And In Schedule 80G fields all the values mentioned in Eligible amount of donation A,B C,D and E are Zeros or null

73	A	In Schedule VIA, deduction claimed u/s 80G should not be more than the eligible amount of donation mentioned in Schedule 80G	IF value at field sl no.(m) - 80G in Schedule VIA is more than value at Total field of "Eligible amount of Donations" (E in Schedule 80G)
74	A	Maximum amount u/s 80GG can be claimed lower of 25% of Adjusted gross total income or Rs. 60,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In the schedule VIA value at (1n) is more than 60,000 or 25% of ( Sl no 10 of schedule BTI-System computed VI A deduction except Section 80GG) Note: Round-off +5(i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml).
75	A	Deduction u/s 80TTA should be restricted to interest income from Savings Account under Income from other sources and 3xiii of BFLA.	Amount entered at field 3(i) "80TTA" in schedule VIA is more than lower of amount entered at field 1b (i)- "Interest from savings Account" under "Income from Other Sources" in schedule Income details and 3xiii of BFLA
76	A	Deduction u/s 80TTA cannot be claimed by a resident or not ordinarily resident Individual Senior Citizen/ super senior citizen.	In "Part-A General" if Date of Birth is on or before 01.04.1961 and the value in system calculated field 80TTA is more than Zero and Residential status is resident Note: This rule will not be applicable if HUF is selected under status.
77	A	Deduction u/s 80TTB is allowed only to resident senior citizen and super senior citizen.	In "Part-A General" if date of birth is on or after 02.04.1961 for resident individual and the value in system calculated field 80TTB is more than Zero.
78	A	Deduction u/s 80TTB should be restricted to interest income (Savings & Deposits) from other sources and 3xiii of BFLA. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Amount entered at field sl no 3(ii) "80TTB" in schedule VIA is more than lower of the sum of values at field 1b of schedule OS -"Interest from savings Account" and "Interest from Deposits(Banks/Post office/Cooperative Society) under "Income from Other Sources" in schedule Income details] and 3xiii of BFLA

79	A	<p>Amount claimed for category "Self with disability" u/s 80U should be equal to Rs. 75,000. It cannot be either more or less.</p> <p>Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'</p>	<p>Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and</p> <p>In the schedule VI-A value at 3(iii) is selected as "Self with disability" and the value at field 3(iii) is less or more than 75,000</p> <p><b>subject to GTI</b></p> <p>If the dropdown "dependent/severely dependent" is chosen but, deduction is claimed as "ZERO" (No deduction claimed through dropdown is chosen), then the amount of deduction to be allowed is also "ZERO".</p> <p>Mapping to be updated</p>
80	A	<p>Deduction u/s 80U cannot claimed by HUF</p>	<p>If status is selected as "HUF" in schedule "Personal info"</p> <p>And</p> <p>value in field 3(iii) "80U" in schedule VIA is greater than zero.</p>
81	A	<p>In Schedule VI-A, If Assessee is claiming deduction under section 80U, providing eligible category description is mandatory</p>	<p>Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and</p> <p>In schedule VIA value at field sr. no 3(iii) - 80U is greater than zero the corresponding drop down is null or not provided</p>
82	A	<p>In Schedule VI-A, The maximum limit allowable under section 80CCD(1B) is Rs. 50,000.</p> <p>Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'</p>	<p>Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and deduction u/s 80CCD(1B) at sl no (d) of schedule VIA is &gt;50000</p>
83	A	<p>In Schedule VI-A, Amount claimed for category "Dependent with severe disability" u/s 80U should be equal to Rs. 1,25,000. It cannot be either more or less.</p> <p>Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'</p>	<p>Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and</p> <p>drop down selected at sl no (g) of schedule VIA u/s 80DD is dependent person with severe disability and amount is less or more Rs. 125000</p> <p><b>subject to GTI</b></p> <p>If the dropdown "dependent/severely dependent" is chosen but, deduction is claimed as "ZERO" (No deduction claimed through dropdown is chosen), then the amount of deduction to be allowed is also "ZERO".</p>

84	A	In Schedule VI-A, Deduction u/s 80DDB for self and dependent will be allowed to the maximum limit of Rs.40,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction claimed at sl no (h) of schedule VIA u/s 80DDB for self and dependent and amount is exceeding Rs. 40000
85	A	In Schedule VI-A, Deduction u/s 80DDB for senior citizen self and dependent will be allowed to the maximum limit of Rs.1,00,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction claimed at sl no (h) of schedule VIA u/s 80DDB for senior citizen self and dependent and amount is exceeding Rs. 100000 and status is resident
86	A	In Schedule VI-A , assessee cannot claim deduction u/s 80EE more than Rs. 50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction claimed at sl no (j)of scheudle VIA u/s 80EE is exceeding Rs. 50000
87	A	The maximum deduction allowable under section 80TTA is Rs. 10,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Deduction u/s 80TTA sl no 3(i) of schedule VIA is exceeding Rs. 10000
88	A	The maximum deduction allowable under section 80TTB is Rs. 50,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and deduction u/s 80TTB in sl no 3(ii)of schedule VIA>50000

		regime u/s 115BAC?’	
89	A	In Schedule VIA, amount that can be claimed for category "Self with severe disability" u/s 80U should be equal to Rs. 1,25,000. It cannot be either more or less. Deduction is available only if option “No” is selected for 'Are you opting for new tax regime u/s 115BAC?’	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In the schedule VI-A value at 3(iii) is selected as "self with severe disability" and the value at field 3(iii) is less or more than 125,000 subject to GTI
90	A	In case of multiple employer category if all the employer category is other than pensioners then deduction u/s 80CCD(1) cannot be claimed more than 10% of Salary. Deduction is available only if option “No” is selected for 'Are you opting for new tax regime u/s 115BAC?’	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule salary, if all the employer category is other than Pensioners then value mentioned at field "(c ) of schedule VIA cannot be more than 10% of value mentioned in the Field reference Basic+DA of dropdowns of (ia) of salary of all the employer category) Note : Round off +2. (i.e, if the value in XML is more than upto 2/- of temporary calculated value, don't restrict the xml ).
91	A	Deduction u/s 80EEA in respect of interest on loan taken for certain house property cannot be more than 150,000. Deduction is available only if option “No” is selected for 'Are you opting for new tax regime u/s 115BAC?’	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then In the schedule VIA value at (k) cannot be more than 1,50,000
92	A	Deduction u/s 80EEA cannot be claimed if deduction under section 80EE is claimed.	In the schedule VIA value at (k) is greater than zero and value mentioned in (j) is greater than zero

93	A	Deduction u/s 80EEB in respect of purchase of electric vehicle cannot be more than 150,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then In the schedule VIA value at (l) cannot be more than 1,50,000
94	A	Deduction u/s 80CCD(2) cannot be claimed by taxpayer who has selected all employer category as "Pensioners"	value at field "Deduction u/s 80CCD(2)" in sl no (e )of schedule VIA is more than zero and all employer category is selected as "Pensioners" in schedule Salary
95	A	Deduction u/s 80EEA cannot be claimed by HUF	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEA" <b>(k)</b> in scheduleVIA is greater than zero.
96	A	Deduction u/s 80EEB cannot be claimed by HUF	Status is selected as "HUF" in schedule "Personal info" And amount entered at field "80EEB" <b>(l)</b> in schedule VIA is greater than zero.
97	A	In Schedule VI-A, deduction u/s 80DD is only allowed to Resident or Resident but not ordinary resident assessee.	Residential Status selected as "Non Resident" but Sl.No.(g): 80DD in Schedule VI-A is greater than ZERO. Note :Check only for individual status
98	A	In Schedule VI-A, deduction u/s 80DDDB is only allowed to Resident or Resident but not ordinary resident assessee.	Residential Status selected as "Non Resident" but Sl.No.(h): 80DDDB in Schedule VI-A is greater than ZERO.  Note :Check only for individual status
99	A	In Schedule VI-A, deduction u/s 80U is only allowed to Resident or Resident but not ordinary resident assessee.	Residential Status as "Non resident" but Sl.No.3(iii): 80U in Schedule VI-A is greater than ZERO.  Note :Check only for individual status

100	A	Deduction u/s 80CCD(2) cannot be claimed more than 14% of salary for Central Government employee or more than 10% of salary in case of employer category selected other than "Pensioners" and Central Government"	<p>Any of the nature of Employer is Central Government &amp; In schedule VI-A value mentioned at field sr no.1e is more than 14% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) of Sch Salary</p> <p>or</p> <p>Value mentioned in the field Sr. no 1e of Sch VI-A is more than 10% of value mentioned in the field (Basic+DA of drop down as per 1a of all the employers) and Nature of Employer is "other than central goverment" &amp; "Pensioner"</p> <p>Note: If the GTI is less than or equal to zero, this rule will skipped</p> <p>Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml )</p>
101	D	In Schedule VIA, deduction u/s 80JJAA is claimed then Form 10DA is required to be filed.	if the value at field (2v) of Part C -Deduction in Schedule VI-A is greater than ZERO then Form 10DA has not been filed
102	A	In Schedule VI-A, 80QQB is only allowed to Resident or Resident but not ordinary resident assessee.	Residential Status as "Non resident" but Sl.No. 2(w): 80QQB in Schedule VI-A is greater than ZERO.
103	A	In Schedule VI-A, 80QQB is only allowed to Individual	Status is selected "HUF" but Sl.No. 2(w): 80QQB in Schedule VI-A is greater than ZERO.
104	A	In Schedule VI-A, 80RRB is only allowed to Resident or Resident but not ordinary resident	Residential Status as "Non resident" but Sl.No.2x : 80RRB in Schedule VI-A is greater than ZERO.
105	A	In Schedule VI-A, 80RRB is only allowed to Individual.	Status is selected "HUF" but Sl.No.2(x): 80RRB in Schedule VI-A is greater than ZERO.
106	A	In Schedule VIA, deduction u/s 80RRB plus 80QQB cannot be claimed more than the sum of Sl.No. 15 of Schedule P&L account and Sl.No. 1e of Schedule OS	Value at field 'w+x' under Part C deduction is greater than sum of Schedule OS (Sl no 1e) plus Sch Profit and Loss (Sl No 15)



107	A	In Schedule VI A, total deductions shown should be equal to total of individual deductions claimed	In Schedule VIA Sl no 4 is not equal to total of sl no 1,2 & 3
108	A	In schedule chapter VI-A, "Part B- Deduction in respect of certain payments" should be equal to individual deductions claimed.	In Schedule VIA Sl no 1 is not equal to total of sl no a to o
109	A	In schedule chapter VI-A, "Part C- Deduction in respect of certain incomes" should be equal to individual deductions claimed.	In Schedule VIA Sl no 2 is not equal to total of sl no p to x
110	A	In schedule chapter VI-A, "Part CA and D- Deduction in respect of certain incomes/other Deductions", should be equal to individual deductions claimed.	In Schedule VIA Sl no 3 is not equal to total of sl no i to iii  Note : Restrict to GTI if GTI is positive. If GTI is negative, then restrict to zero.
111	D	In Schedule VIA - Part C - Deduction can be claimed only if the return is filed on or before the due date specified u/s 139(1).	Part BTI value at sl.no.12b is > 0 and (Sl.no. 4 of Chapter VIA - 80JJAA system cal deduction ) > 0 and date of filing of return is beyond due date of filing of return (for upload rule purose, take 139(4) instead of checking due date. For PFA_B purpose, define due date based on flags selected in ITR and then trigger PFA_B if the ITR filing date is after the due date defined.)
112	A	In Schedule VI-A, Sl.No. 2 deduction u/s 80JJAA cannot be claimed more than Sl.No. (iii)5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP.	Value at sl no 2 of schedule VIA for 80JJAA is more than sl no (iii)5 of schedule BFLA - 36(i) of BP - 36(ii) of BP - 36(iii) of BP
113	A	In Schedule PTI, Col. 9 should be equal to output of Col 7-8	In schedule PTI Col. 9 is not equal to output of Col. 7-8
114	A	In Schedule PTI, Sl.No. iia Short Term should be equal to sum of ai+aii.	In schedule PTI, Sl. No. iia Short Term should be equal to sum of ai+aii

11 5	A	In Schedule PTI, Sl. No. iia Long Term should be equal to sum of bi+bii	In schedule PTI, Sl. No. iib Long Term should be equal to sum of bi+bii
11 6	A	In Schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b	In schedule PTI, Sl. No. iii Other Sources should be equal to sum of a+b
11 7	A	In Schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c	In schedule PTI, Sl. No. iv Income claimed to be exempt should be equal to sum of a+b+c
11 8	A	In schedule FSI, column e should be lower of column c or column d	In schedule FSI, column e is not lower of column c or column d
11 9	A	Schedule FSI is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule FSI
12 0	A	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column.	In Schedule FSI, Total should be equal to sum of Sl. No. (i+ii+iii+iv+v) for b,c,d,e column.
12 1	A	In schedule TR, field 2 "Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))" should match with the sum of items in 1(d), wherever the corresponding 1(e) field is selected as Section 90/90A	In Schedule TR, sl no 2 is not equal to sum of col no 1d if col no e is 90/90A
12 2	A	In schedule TR, Sl.No. 3 "Total Tax relief available in respect of country where DTAA is not applicable" should be equal to total of column (d) wherever section 91 is selected in column (e)	In Schedule TR, sl no 3 is not equal to sum of col no 1d if col no e is 91
12 3	A	In schedule TR, Sl.No. 2+3 should be equal to total of column 1d	In schedule TR, sl no 2+3 is not equal to total of column 1d
12 4	A	Schedule TR is not applicable if residential status is non resident	In Part A General, residential status is Non Resident and details are filled in Schedule TR

12 5	A	In Schedule TR, Col C Total taxes paid outside India should be equal to total of Col. C of Schedule FSI in respect of each country	In Schedule TR, Col c Total taxes paid outside India should be equal to total of Col. c of Schedule FSI in respect of each country
12 6	A	In schedule TR field "Total tax relief available( total of (e) of Schedule FSI" in respect of each country" should match with total of column "Tax relief available in India (e)= (c) or (d) whichever is lower" in schedule FSI for each and every "Country code"	In Schedule TR, Col d Total tax relief available should be equal to total of Col. e of Schedule FSI in respect of each country
12 7	A	Total Income is greater than 50,00,000 then Schedule AL is required to be filled	when Total Income (Pt No. 14 in Part B TI) is greater than 50,00,000 and any/all ( Amount (cost related fields )of the fields in Schedule AL is NULL. Note: There may be a case where the assessee who fills all zero's in Schedule AL will be allowed to upload in the existing validation. Since there may be a case where all the assets & liabilities have been covered in Part A-BS, and the assessee may not have any value to disclose in Schedule AL. In such a case, he may fill all zero's in Sch AL.
12 8	A	In Schedule TCS, "The Amount of TCS claimed this year" cannot be more than "Tax collected".	If in "Schedule TCS" Sl.no 7 is more than TOTAL OF Sl.no 5 & 6
12 9	A	In Schedule IT, total of col 5 Tax Paid/Amount should be equal to sum of individual values	Total is not equal to sum of individual values mentioned in column 5
13 0	A	In Schedule TCS, Total TCS claimed should be equal to sum of individual values	In schedule TCS -Total of column TCS claimed is not equal to Sum of individual values of column
13 1	A	In Schedule TDS2 and TDS3, If TDS b/f is claimed then year of tax deduction should	In Schedule TDS (Other than salary), TDS (As per Form 26QC)/TCS, TDS b/f is greater than zero, then "Financial Year in which deducted" cannot be Zero or null

		be provided.	
13 2	A	In Schedule TDS from salary total of col 'Total Tax deducted' should be equal to sum of individual values	In schedule TDS from salary, Total Tax Deducted is not equal to sum of values mentioned
13 3	A	In Schedule TDS2 (other than salary), total of 'TDS Credit claimed this year' should be equal to sum of individual values	In schedule TDS other than salary -Total TDS credit claimed this year is not equal to sum of individual values mentioned
13 4	A	In Schedule TDS3 (As per Form 26QC), total of 'TDS Credit claimed this year' should be equal to sum of individual values	In schedule TDS (As per Form 26QC) Total TDS credit claimed this year should be equal to sum of values mentioned
13 5	A	<p>As per Rule 37BA of the Income Tax Rules, 1962, read with Section 199 of the Income Tax Act, 1961, credit of tax deducted at source shall be given for the assessment year for which such income is assessable. Thus please ensure that the schedules contain the details of the receipts and are not left blank. (category – A)</p> <p>Further, ensure that all the receipts / income on which credit is claimed as per 26AS is appearing in the return.</p>	<p>In Schedule HP , Sum of [ Sr.no {1a+(1j*10/7)} (of all the house properties ) (i.e., Annual let able value or rent received or receivable and Arrears/Unrealized rent received during the year after factoring for the 30% deducted in the he return) +</p> <p>Sl.no. 2 only if value is positive (i.e., Pass thorough Income) ] =</p> <p>is EQUAL TO ZERO or Null</p> <p>+ In Schedule Salary Sl. No. 2 Total Gross Salary</p> <p>+ In Schedule CG sum of {Total of all blocks of Sl.no. A(1)(a)(i)} , A(2)(a),A(3)(a), A(4)(a)(only if positive),A(4)(b)(only if positive),A(5)(aia), A(5)(aia),A(6)(aia),A(6)(aia), A8 only if positive, {Total of all blocks of Sl.no. B(1)(a)(i)}, B(2)(a),B(3)(a), B(4)(a), Column no 6 of schedule 112A, B6a (only if positive),B(7)(aia),B(7)(aia) of all 4 sections , Column no 6 of schedule 115AD, B(9)(aia),B(9)(aia) , B11 only if positive , sum of Sl.no 5 &amp; 8 of Schedule DPM &amp; DOA</p> <p>is EQUAL TO ZERO or Null</p> <p>+ SR.NO 4D of Trading account+( positive values of Sl.no.14 + Sr.no 62(i) + 63(i) +64(ii) +65(ia) +65(iia)+66(i) - in Sch BP ( Sl.no.3a</p>

			+sl.no.3b+sl.no.3c+sl.no.5d) , + Schedule OS- Sl.no 1a+ Sum of Positive values of sl.no.1b +1c+1e+2a+2c+2d+5+8a+8d is EQUAL TO ZERO or Null + Schedule EI- Sl.no 1+2i+3+4+5+6 is EQUAL TO ZERO or Null AND Sum of "TDS claimed in own hands" from schedule "TDS 1" IS MORE THAN 100 _excluding TDS claimed when head of income dropdown is selected as 194N in Sch TDS -1 OR sum of "TDS in claimed in own hand" from schedule "TDS 2 IS MORE THAN 100
13 6	A	TAN mentioned in Schedule TDS on salary should match with TAN of Employer as per details of salary in Schedule S	TAN of employer in Schedule TDS on Salary is not matching with TAN of Employer in Details of salary
13 7	A	In schedule TDS2 & TDS 3, Unclaimed TDS brought forward and details of TDS of current FY should be provided in different rows	If Col 6 & Col 7 of Schedule TDS2 (Other than salary) and Schedule TDS3(Other than salary) are filled in the same row. Note: If both the field are more than zero in the same row, then it should block the xml.
13 8	A	In schedule TDS3, TDS claimed cannot be more than Gross income disclosed	TDS Claimed in own hands in col. no. 9 10 is more than Gross Amount shown in Col. No. 12 of Schedule TDS as per Form 16C
13 9	A	In schedule TDS2, TDS claimed cannot be more than Gross income disclosed	TDS Claimed in own hands in col. no.10 is more than Gross Amount shown in Col. No.12 of Schedule TDS other than Salary

140	A	In Schedule TDS2, if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If in schedule "TDS other than salary, TDS is claimed in column 10 and 11 AND in Corresponding Income offered - "Gross Amount (Col 12)" OR "Head of Income(Col 13)" is not filled.
141	A	In schedule TDS3, if TDS is claimed then Corresponding Income offered - "Gross Amount" and "Head of Income" is to be mandatorily filled.	If in schedule "TDS as per Form 16C/16D", TDS is claimed in column 10 and 11 AND in Corresponding Income offered - "Gross Amount (Col 12)" OR "Head of Income(Col 13)" is not filled.
142	A	In Schedule TDS2, TDS Claimed shall not exceed TDS deducted.	If in Schedule TDS(2) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(3) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
143	A	In Schedule TDS3, TDS Claimed shall not exceed TDS deducted.	If in Schedule TDSC(2) SI. No. 9&10 "TDS Claimed" is more than SI.No. 7&8 "TDS Deducted" in case of current year TDS deduction OR If in Schedule TDS(C2) SI.No 9&10 "TDS Claimed" is more than SI.No 6 "TDS b/f" in case of brought forward TDS claim.
144	A	If assessee is "HUF", Schedule TDS1 is not applicable.	Assessee is "HUF" and amount in schedule TDS on salary is more than zero
145	A	If assessee is "HUF", Schedule Salary is not applicable.	Assessee is "HUF" and amount in schedule of salary is more than zero
146	A	In Schedule TDS2 & TDS3, TDS credit relating to other person is selected then PAN of other person should be provided. Also ensure that the other person from whom credit for TDS is claimed files the return of income and gives away the TDS in his/her return in favour of the Tax payer.	In Schedule TDS Other than Salary and TDS as per Form 16C/16D, If TDS in Col 8/ Col 11 is more than 0 and Col 3 is 0 or Null

147	A	In Schedule TDS2 & TDS3, TAN of the Deductor/ PAN of Tenant/ Buyer should be filled.	In Schedule TDS Other than Salary and TDS as per Form 16C/16D, if column 2 is 'O' TDS in Col. No.8 and / or 10 of Schedule TDS (2)/(3) is more than zero and value at field Col. No. 3 and 4 is filled in null.
148	A	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary".	In Schedule TDS from salary, "Total tax deducted" cannot be more than " Income chargeable under the head Salary".
149	A	If tax computation has been disclosed. GTI (Gross Total Income) should be disclosed mandatorily, It cannot be left as Nil or 0.	<p>In Schedule "Salaries" SUM of row nos.(1a , 1b , 1c) of all employers is EQUAL TO ZERO or Null AND</p> <p>In Schedule "House Property (HP)" SUM of( row no. 1(a) + Arrears/unrealized rent i sl.no.1(j) of properties) + sl.no.2 is EQUAL TO ZERO or Null +</p> <p>Schedule CG- SUM of row no. Total of all Sl.no. A(1)(a)(i)} , A(2)(a),A(3)(a), A(4)(a) (only if positive),A(4)(b)(only if positive),A(5)(ai),A(5)(a(ii)),A(6)(i)A(6)(ii), A8, {Total of all Sl.no. B(1)(a)(i)}, B(2)(a),B(3)(i)(a),B(3)(a), B(4)(i)(a), B(4)(ii), B7(i)a(ia), B7(i)a(a(ii)), B7(ii)(a)(ia), B7(ii)(a(ii)),B7(iii)(a)(ia), B7(iii)(a(ii)), ,B9a,B9d, B10a(ia), B10(a(ii)), +</p> <p>Schedule 112A-Col. No 6 +Schedule 115AD col no. 6 is equal to zero or null +</p> <p>In Schedule "Other Source" SUM of row no. 1(a),1(b),1(c),1(d),1(e),2(a),2(c),2(d) ,2(e) and 8(a) is EQUAL TO ZERO or Null AND</p> <p>In Schedule "Exempt income" SUM of row no. 1,2,3(i),4 and 6 is EQUAL TO ZERO or Null AND</p> <p>sl.no.4D of schedule "Trading Account" + sl.no.14(xii) of schedule Profit and Loss + 61 (i) + 62(ii)+ 63(ii)+ 64(i)(a)+64(ii)(a) +65(i) of Part A P&amp;L-(Sum of Sr.no. 3a+3b+3c+3d+5d of schedule BP) is EQUAL TO ZERO or Null AND</p> <p>In "Part B TTI" schedule, all fields from "Tax Payable on Deemed Total Income u/s 115JC" to "Gross Tax Liability" ( Field reference 1 to 7) is ZERO or NULL AND</p> <p>In "Part B TTI" schedule, ANY of the fields from "Advance tax paid" to</p>

			<p>"Total Taxes Paid" is greater than ZERO ( Field reference 10a, 10b, 10c, 10e)</p> <p>Note : The field reference 10d "Self-Assessment Tax" is excluded from above rule [Because individual having beneficiary interest outside India have to mandatorily file return before due date even if taxable income is &lt; Basic exemption limit and 234F is levied if filed after due date.]</p>
150	A	In Schedule Part B-TI, amount at "Total Profits and Gains from Business or Profession" should be equal to sum of "Individual profits and Gains from Business and Profession"	In schedule -Part B TI the value in pt. 3v -"Total (3i + 3ii + 3iii+3iv)" IS NOT EQUAL TO total of pt. (3i + 3ii + 3iii+3iv)
151	A	In Schedule Part B-TI, amount at "Total Short term Capital Gains" should be equal to the sum of "Individual Short Term Capital Gain amounts"	In schedule -Part B TI the value in pt. 4a v -"Total Short term " IS NOT EQUAL TO total of pt. (4ai+4aaii+4aiii+4aiv)
152	A	In Schedule Part B-TI, amount at "Total Long term Capital Gains" should be equal to the sum of "Individual Long	In schedule -Part BTI the value in pt. 4biv -"Total Long term " in Part B TI IS NOT EQUAL TO total of pt. (4bi+4bii+4biii)



		Term Capital Gain amounts".	
15 3	A	In Schedule Part B-TI, amount at "Total Capital Gains" should be equal to the sum of "Short Term and Long Term Capital Gains".	In schedule -Part B TI the value in pt. 4c -"Total Capital gains" IS NOT EQUAL TO total of pt. (4av + 4biv)
15 4	A	In Schedule Part B-TI, , total Income from other sources should be equal to the sum of "Individual incomes from Other Sources head"	In schedule -Part B TI the value in pt. 5d -"Total (5a + 5b + 5c)" IS NOT EQUAL TO total of pt.(5a + 5b + 5c)
15 5	A	In schedule Part B-TI, the value in Sl.No. 6 should be equal to total of Sl.No. (1 + 2 + 3v + 4c+ 5d)	In schedule -Part B TI the value in pt. 6 IS NOT EQUAL TO total of pt.(1 + 2 + 3v + 4c+ 5d)
15 6	A	In Schedule Part B-TTI, tax payments claimed should be equal to the claims made in Schedule TDS/TCS/IT.	<p>If Total of pt10a (Advance Tax ) &amp; 10d( Self-Assessment Tax ) i.e. pt10a+pt10d is NOT EQUAL TO the amount total field (5) in "pt. 17A-Details of payments of Advance Tax and Self-Assessment Tax in "Schedule IT "</p> <p>OR</p> <p>If value in pt. 10b is NOT EQUAL TO sum of Total value of col 5( Total tax deducted) in pt. 18B (TDS from salary) Total value of col 9 (Amount claimed in own hands) in pt. 17C</p> <p>OR</p> <p>If value in pt. 10c is NOT EQUAL TO sum of Total value of col 7 (Amount claimed in own hands) in pt. 17D</p>
15 7	A	Schedule Salary is mandatory to be filled if Income disclosed under the head Salary in Part B TI.	<p>In Part B TI ,the value in Pt1 -"Salaries" is greater than zero</p> <p>AND</p> <p>this value is NOT EQUAL TO "Income chargeable under the Head 'Salaries' " field of Schedule Salary (Total field Includes salary from all employers)(All the fields of schedule salary are blank)</p>

158	A	Schedule HP is mandatory to be filled if Income disclosed under the head House Property in Part B TI.	In Part B TI , the value in Pt2 -"Income from house property" >0 AND this value is NOT EQUAL TO "pt.4" field of Schedule HP (Total field Includes income from all House properties)
159	A	Schedule HP is mandatory to be filled if Income disclosed under the head Profit and gains from business other than speculative business and specified business in Part B TI	In Part B TI ,the value in Pt 3(i) -"Profits and Gains of Business & Profession" is greater than zero AND this value is NOT EQUAL TO "A38 Net Profit or Loss from Business or Profession" field of Schedule BP.
160	A	In Schedule Part B-TI, Income disclosed in Short term chargeable @15% should be equal to Sl.no. 9ii of Table E in Schedule CG.	In Part B TI , the value in Pt4ai -"Short term chargeable @15% >0 AND this value is NOT EQUAL TO value in "Field 9ii of item E of Sch CG
161	A	In Schedule Part B-TI, Income disclosed in Short term chargeable @30% should be equal to Sl.no. 9iii of Table E in Schedule CG.	In Part B TI , the value in Pt4aii -"Short term chargeable @30% >0 AND this value is NOT EQUAL TO value in "Field 9iii of item E of Sch CG
162	A	In Schedule Part B-TI, Income disclosed in Short term chargeable @ applicable rate should be equal to Sl.no. 9iv of Table E in Schedule CG.	In Part B TI , the value in Pt4aiii -"Short term chargeable @applicable rate > 0 AND this value is NOT EQUAL TO value in "Field 9iv of item E of Sch CG"
163	A	In Schedule Part B-TI, Income disclosed in Short term chargeable as per DTAA should be equal to Sl.no. 9v of Table E in Schedule CG.	In Part B TI , the value in Pt4aiv -"Short term chargeable as per DTAA @special rate > 0 AND this value is NOT EQUAL TO value in "Field 9v of item E of Sch CG"
164	A	In Schedule Part B-TI, Income disclosed in Long term chargeable @10% should be equal to Sl.no. 9vi of Table E in Schedule CG.	In Part B TI , the value in Pt4bi -"Long term chargeable @10% >0 AND this value in is NOT EQUAL TO value in "Field 9vi of item E of Sch CG"
165	A	In Schedule Part B-TI, Income disclosed in Long term chargeable @20% should be equal	In Part B TI , the value in Pt4bii -"Long term chargeable @20% >0 AND this value in is NOT EQUAL TO value in "Field 9vii of

		to Sl.no. 9vii of Table E in Schedule CG.	item E of Sch CG"
16 6	A	In Schedule Part B-TI, Income disclosed in Long term chargeable as per DTAA should be equal to Sl.no. 9viii of Table E in Schedule CG.	In Part B TI , the value in Pt4biii -"Long term chargeable as per DTAA@special rate >0 AND this value in is NOT EQUAL TO value in "Field 9viii of item E of Sch CG"
16 7	A	In Schedule Part B-TI, Income from sources other than from owning Race Horses & Income chargeable at special rate should be equal to Sl.No. 6 of Schedule OS.	In Part B TI , the value in Pt5a -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 6" field of Schedule OS
16 8	A	In Schedule Part B-TI, Income chargeable to tax at special rate is should be equal to Sl.No. 2 of Schedule OS.	In Part B TI , the value in Pt5b -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt.2 " field of Schedule OS
16 9	A	In Schedule Part B-TI, Income from the activity of owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS.	In Part B TI , the value in Pt5c -"Income from Other Sources" >0 AND this value is NOT EQUAL TO value in field "pt. 8e" field of Schedule OS
17 0	A	In Schedule Part B-TI, Losses of current year set off against income from all the heads should be equal to the "Total losses set off" at Schedule CYLA.	The value in pt. 7 (Losses of current year set off against 6) of Part B TI is not equal to total of "2xvii" , "3xvii " and "4xvii" of Schedule CYLA
17 1	A	In Schedule Part B-TI, Brought forward losses set off against Balance Income should be equal to "Total of brought forward losses set off" at Schedule BFLA.	The value in Pt 9- Brought forward losses set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA) of Part B TI is not equal to value total value in field 2xvi, 3xvi and 4xvi of Schedule BFLA

17 2	A	In Schedule Part B-TI, Gross Total Income should be equal to Sl.No. 8 - 9	In part B ,TI ,the value of GTI(pt10) is not equal to pt. 8( Balance after set off current year losses )- pt. 9(Brought forward losses set off against 8 )
17 3	A	If deduction u/s 10AA is claimed in Part B-TI then Schedule 10AA should be filled.	n Part B TI, value in Pt.13 - "Deduction u/s 10AA" is not equal to Sl. No. C of Schedule 10AA or 5(iii) of BFLA which ever is lower.
17 4	A	In Schedule Part B-TI, Losses of current year to be carried forward should be equal to the "Total of Current year losses" of Schedule CFL.	The value in pt. 18 Losses of current year to be carried forward ) of Part B TI is not equal to total of xiv of Schedule CFL.
17 5	A	In Schedule Part B-TI, Total Income should be equal to the Gross Total Income minus Chapter VI-A deductions. Note : Round off +5 and -5 is allowed.	In Part B TI, the value in field 14(Total Income) should be value of pt. 6 -7-9-12c-13 "ROUNDING OFF as per Sec 288 DONE In Total Income field" Note : Round off +5 and -5. (i.e, if the value in XML/JSON is between +5 and -5 of temporary calculated value, don't restrict the xml/JSON )
17 6	A	In Schedule Part B-TTI, Total Tax Payable on Deemed Total Income u/s 115JC should be equal to (tax Payable on Deemed Income + Surcharge + Cess)	In Part B TTI, the value in pt. 1d is not equal to the total of (1a + 1b + 1c)
17 7	A	In Schedule Part B-TTI, Tax Payable on Total Income should be equal to (Normal Tax + Special Tax - Rebate on Agricultural Income).	In Part B TTI, the value in pt. 2d is not equal to the total of (2a + 2b -2c)
17 8	A	In Schedule Part B-TTI, The amount at "Tax payable" should be equal to the amount of [Tax Payable on Total Income - Rebate u/s 87A]	In Part B TTI, the value in pt. 2f is not equal to value (2d -2e)
17 9	A	In Schedule Part B-TTI, The amount at "Gross tax liability" should be equal to the sum of (Tax Payable, Surcharge & Education	In Part B TTI, the value in pt. 2i is not equal to total of (2f + 2giv +2h)

		Cess)	
180	A	In Schedule Part B-TTI, AMT Credit u/s 115JD claimed should be equal to the amount of Credit at Schedule AMTC.	In Part B TTI, the value in pt. 4-Credit under section 115JD of tax paid in earlier years is NOT EQUAL TO the value in pt. 5 in Sch AMTC
181	A	In Schedule Part B-TTI, Relief claimed under section 90/90A should be equal to "Amount entered" in Schedule TR	In Part B TTI, the value in field pt. 6b is not equal to value in pt. 2 of Schedule TR
182	A	In Schedule Part B-TTI, Relief claimed under section 91 should be equal to "Amount entered" in Schedule TR	In Part B TTI, the value in field pt. 6c is not equal to value in pt. 3 of Schedule TR
183	A	In Schedule Part B-TTI, "Total Tax Relief" should be equal to sum of (Relief u/s 89, Relief u/s 90/90A and Relief u/s 91).	In Part B TTI, the value in pt. 6d is not equal to total of (6a + 6b +6c)
184	A	In Schedule Part B-TTI, Total Interest & fee Payable should be equal to "Interest & fee u/s 234A + 234B + 234C+234F"	In Part B TTI , the value in pt. 8e is not equal to total of (8a + 8b + 8c+8d) .
185	A	In Schedule Part B-TTI, Aggregate liability should be equal to "Net tax liability" + "Total Interest & fee Payable"	In Part B TTI, the value in pt. 9 is not equal to the total of (7 + 8e)
186	A	In Schedule Part B-TTI, Total Taxes Paid should be equal to the sum of "Advance Tax, TDS, TCS & Self-Assessment Tax"	In Part B TTI, the value in point 10e is not equal to (10a+10b+10c+10d).

187	A	IFSC under "Bank Details" should match with the RBI database	IFSC provided under "BANK ACCOUNT" at Sl.No.13 of Part B-TTI is not matching with the RBI database.
188	A	In Schedule Part B-TI, Income chargeable to tax at special rates(3e & 3f of Schedule BP) should be equal to income disclosed in Schedule BP.	Income claimed at Sl.No.3(iv) in Part B TI is not equal to the sum of Sl.No.3e & 3f Schedule BP.
189	A	In Schedule Part B-TTI, Sl.No.2e Rebate u/s 87A is only allowed to Resident or Resident but not ordinary resident	Residential Status selected as "Non Resident" but Sl.No.2(e ): 87A in Part B - TTI is greater than ZERO.
190	A	In Schedule Part B-TTI, Sl.No.2e Rebate u/s. 87A is only allowed to Individual.	Status selected as "HUF" but Sl.No.2(e ): 87A in Part B - TTI is greater than ZERO.
191	A	Rebate u/s 87A cannot be claimed by Individual Resident or Non Ordinarily Resident Individual having Total income more than Rs 5 lakhs.	In Part B TI: SL No. 14: Total Income is more than 5 Lakh but Sl.No.2(e ): 87A in Part B - TTI is greater than ZERO.  Note: The rule is applicable where the assessee is 'Resident or Resident but not Ordinarily Resident 'under Residential Status in India (for Individual)
192	A	In Schedule Part B-TI, If deductions is claimed at Sl.No. 12(a) then Part-B, CA and D of Chapter VI-A should be filled	In Part B TI, value in Pt.12a - Part B , CA and D of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part B + PART CA and D System Calculated value is" "Zero" or "NULL".
193	A	In Schedule Part B-TI, If deductions is claimed at Sl.No. 12(b) then Part-C of Chapter VI-A should be filled	In Part B TI, value in Pt.12b - PART C of Chapter VI-A is greater than zero AND In "Sch VI A ", the field Total deduction under chapter VI-A Part C System Calculated value is" "Zero" or "NULL".
194	A	In Schedule Part B-TTI, Refund claimed should match with the difference of "Total Taxes Paid" and "Total Tax and Interest & fee payable".	If in Schedule Part-B TTI, Sl.no 12 is not equal to the sum of Sl.no 10e- 9 (only if the difference is positive) Note : Round off +5 and -5. (i.e, if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml )

195	A	In Schedule Part B-TTI, Tax payable Amount is not matching with the difference of "Total Tax and Interest & fee payable" and "Total Taxes Paid".	If in Schedule Part-B TTI, Sl.no 11 is not equal to the sum of Sl.no 9- 10e (only if the difference is positive)  Note : Round off +5 and -5. (i.e, if the value in XML is between +5 and -5 of temporary calculated value, don't restrict the xml )
196	A	In Schedule Part B-TI, Net agricultural income for rate purpose should be equal to the value entered at Sl.No. 2 of Schedule EI	If value at field 16 of part B TI is not equal to amount mentioned in sl no 2 of EI Note : This rule will be applicable only if value at 2(v) > 5000.
197	A	In Schedule Part B-TI, Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in Sl.No. 10 should be consistent with the total of special incomes of Schedule SI	In Schedule B TI, Sl no 11 is not equal to total of column (i) of schedule SI
198	A	In Schedule Part B-TI, Deduction under chapter VI-A, Part-B, CA and D at Sl.No. 12(a) should be equal to 1+3 of Schedule VI-A	In schedule B TI, sl no 12a is not equal to sl no 1+3 of schedule VI-A Note : Restrict to value of (10-11) in part BTI
199	A	In Schedule Part B-TI, deduction under chapter VI-A Part-C at Sl.No. 12(b) should be equal to Sl.No. 2 of schedule VI-A	In schedule B TI, sl no 12b is not equal to sl no 2 of schedule VI-A
200	A	In "Schedule Part B-TI" '12(c)' Total should be equal to the value entered in (12a + 12b)	Sl no 12c should be equal to sum of sl 12a+12b Note : If 12c > value at (10-11), then 12 should be equal to 10-11. This will be applicable only if (10-11) > 0
201	A	In Schedule Part B-TI, Balance after set off current year losses should be equal to the output of Total Head wise Income less Losses of current year to be set off	The value in pt 8 of Part BTI is not equal to pt. 6-7 Note : If 6-7 is negative, restrict to zero.

20 2	A	In Schedule Part B-TI, Deemed income under section 115JC should be equal to Sl.no.3 of Schedule AMT	The value in pt 19 of Part BTI is not equal to pt.3 of Schedule AMT Note: pt.3 >0 then this rule is applicable.
20 3	A	In Schedule Part B-TI, Sl.No. 17 Aggregate Income should be equal to Sl.No. 14-15+16	<p>sl no 17 of schedule B TI is not equal to sl no 14-15+16 Note:</p> <p>If 115BAC is selected as yes maximum amount not chargeable to tax = 250000, otherwise as below</p> <p>status : individual Dob on or after : 01.04.1961, resident status : Resident / NOR maximum amount not chargeable to tax = 250000</p> <p>Staus : Individual DOB after 01.04.1941 and Dob on or before 01.04.1961, resident staus : resident/NOR maximum amount not chargeable to tax = 300000</p> <p>Staus : Individual DOB on or before 01.04.1941, resident staus : resident/NOR maximum amount not chargeable to tax = 500000</p> <p>Status : HUF Residential status : Any DOB : no check required maximum amount not chargeable to tax = 250000</p> <p>Resident Status : NRI (DOB check and Resiednt check not required) maximum amount not chargeable to tax = 250000</p> <p>maximum amount not chargeable to tax = 14-15.</p>
20 4	A	In Schedule Part B-TTI, Gross tax payable (higher of 1d and 2i) should be higher of Sl.No. 1d or 2i	If Sl.no. 3 is not equal to Sl.no1d or 2i whichever is higher
20 5	A	In Schedule Part B-TTI, Tax payable after credit u/s 115JD (3-4) should be equal to sum of Sl.No. 3 - 4	Sl.no. 5 is not equal to sum of SL.no 3a -4 Note: This rule is applicable if Sl No. 3 is higher than 4
20 6	A	In Schedule Part B-TTI, Net tax liability should	Sl.no. 7 is not equal to Sl.no. 5-6d Note: This rule is applicable if 5 is greater than 6d



		be equal to Sl.No. 5 - 6d	
207	A	In Schedule Part B-TI, Income chargeable to tax at special rate has been shown, details of the same should be provided in the applicable schedules ,viz., Schedule Capital Gain /Schedule Other sources and Schedule SI.	<p>In Part B-TI, sl.no.4(a)(i) STCG 15% is MORE THAN ZERO AND in sch. CG, all relevant income A(3)(ie),A(3)(iie),A(4)(a),A(8)(a) (15% only) fields are zero/null</p> <p>OR</p> <p>In Part B-TI, sl.no.4(a)(ii) STCG 30% is MORE THAN ZERO AND in sch. CG, all relevant income A(5)(e),A(8)(b)(30% only) fields are zero/null</p> <p>OR</p> <p>In Part B-TI, sl.no.4(b)(i) LTCG 10% is MORE THAN ZERO AND in sch. CG, all relevant income sl.no.B4(i)(e),B(4)(ii)(e),B(5)(c),B(7)(i)(e),B(7)(ii)(e),B(7)(iii)(e),B(8)(c),B(9)(c),B(12)(a)(10% only) fields are zero/null</p> <p>OR</p> <p>In Part B-TI, sl.no.4(b)(ii) LTCG 20% is MORE THAN ZERO AND in sch. CG, all relevant income sl.no.B(1)(e),B(2)(e),B(3)(e),B(6)(c),B(9)(f),B(10)(e),B(11),B(12)(b)(20% only) fields are zero/null</p> <p>OR</p> <p>In Part B-TI, sl.no.4(a)(iv) STCG chargeable at special rates in India as DTAA is more than Zero AND in sch. CG, all fields of Sr.no A9(columns 2) &amp; A9b all fields are zero/null</p> <p>OR</p> <p>In Part B-TI, sl.no.4(b)(iii) LTCG chargeable at special rates in India as DTAA is more than Zero AND in sch. CG, all fields of Sr.no B 1310(columns 2) &amp; B13 10b all fields are zero/null</p> <p>OR</p> <p>In Part B-TI, OS special income sl.no.5b is MORE THAN ZERO AND in sch. OS, all relevant income sl.no.2(OS special incomes only) and DTAA-OS fields are zero/null.</p> <p>AND</p> <p>In schedule SI, total of column i is less than to SUM of (STCG 30%, STCG 15%, LTCG 10%,LTCG 20% , CG DTAA Income &amp; OS special income in schedule BTI) (Ignore +/- 100)</p>

			(Defective rule should be triggered only when assessee has filled only Specific fields as mentioned in above condition in Schedule BTI and no other schedule is filled i.e Schedule SI, CG & OS.)
208	D	If assessee claiming relief u/s 90 & 91 then it is mandatory to file Form 67 within the due date allowed u/s 139(1)	In Part B-TTI, sl.no.6b and 6c is MORE THAN ZERO AND Form 67 has not been filed
209	A	In Schedule Part B-TI, claim of set off of current year loss shown should be consistent with the loss computed in the schedules of the corresponding heads of Income OR the priority of set off of the current year loss is not consistent with the provisions of the Act in Schedule CYLA	In B-TI , sl no. 7 is not equal to total of 2xvii+3xvii+4xvii of schedule CYLA

210	B	In Schedule Part B-TI, Taxpayer cannot carry forward current year loss except HP loss and Specified business loss if return is filed after the due date allowed u/s 139(1)	In Part B-TI sr. no 18 is greater then zero and section selected is 139(4) (but the return is being filed after the due date of filing the return ) Note : This rule will be applicable if Sl.No. 18 is more than 4xiii of CFL.
211	A	In Schedule Part B-TI, Sl.No. 3(ii) Income disclosed under Profit and gains from speculative business should be equal to amount mentioned in Schedule BP	In Part B TI ,the value in <b>Pt 3(ii)</b> -"Profits and gains from speculative business" is greater than zero AND this value is NOT EQUAL TO <b>"Pt. 3ii</b> Income from Speculative Business" field in Table E of Schedule BP.
212	A	In Schedule Part B-TI, Sl.No. 3(ii) Income disclosed under Profit and gains from specified business should be equal to amount mentioned in Schedule BP	In Part B TI ,the value in <b>Pt 3(iii)</b> -"Profits and gains from specified business" is greater than zero AND this value is NOT EQUAL TO <b>"Pt. 3iii</b> Income from Specified Business" field in <b>Table E</b> of Schedule BP.
213	A	Profit before Tax as per Profit & Loss a/c in Schedule BP should be equal to the "[Profit before Tax] plus [Net Profit (No Accounts Case)] plus [presumptive income] as per P&L A/c."	In Such BP Pt A1 "Profit before Tax as per Profit & Loss A/c" should be equal to sum of <b>(item 53, 61(ii), 62(ii), 63(iii), 64(iii) and 65(iv) of P&amp;L )</b>
214	A	Business & Profession loss claimed at Sl.No. 3i in Schedule CYLA should be equal to the amount at Sl.No. 2v of Table E in Schedule BP.	If 3i of Schedule CYLA is more than Zero, AND Value in <b>3i of Schedule CYLA</b> is not equal to <b>(Pt. 2v of Table E</b> of Schedule BP)].
215	A	Current year Speculative loss in CFL should be equal to Sl.No. B43 of Schedule BP	Value in <b>6xiv</b> of Schedule CFL is not equal to B43 multiplied by (-1) of Schedule BP.  Note: This rule is applicable only when return is filed u/s. 139(1)
216	A	Current year Specified loss in CFL should be equal to Sl.No. C49 of Schedule BP	Value in <b>7xiv</b> of Schedule CFL is not equal to <b>C49</b> multiplied by (-1) of Schedule BP.  Note: This rule is applicable only when return is filed u/s. 139(1)

217	A	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) in Schedule BP should be equal to Sl.No. 6 of Schedule DEP	Schedule BP- The value in pt. <b>12(i)</b> "Depreciation allowable under section 32(1)(ii) and 32(1)(iia)" is not equal to value in item <b>6 of Schedule-DEP</b>
218	B	Income from 'Profits and Gains from Business or Profession' is greater than Rs. 2.50 lakh then Balance sheet should be filled.	<p>If value at "field (Ic) Total Proprietor's fund in sources of funds of Balance sheet"/&amp; " field (50)Profit before interest, depreciation and taxes of Part A- P&amp;L" is equal to zero And</p> <p>"Income chargeable under the head 'Profits and Gains from Business or Profession' at S.No D in Schedule BP is greater than 2.5 lakh</p> <p>Note: If user selects "00001" from the drop down provided at the field "Nature of Business codes" the this rule will not be applicable.</p>
219	A	Amount mentioned at field Sl.No. 3s + 4d of Schedule Part A-OI should match with Sl.No. 25 of schedule BP	Sl no 25 of schedule BP is less than sum of sl no 3a+4d of Part A OI
220	A	Amount reduced in Sl.No. A3b in schedule BP cannot be more than the income offered in schedule HP	In Schedule BP, Income reduced from Row no <b>A3b</b> and claimed to be offered under schedule HP, but receipts shown in schedule HP "Income under the head house property" is less than amount reduced from schedule BP A3b
221	A	Amount reduced in Sl.No. A3c in schedule BP cannot be more than the income offered in schedule CG	<p>In schedule BP SL no A3c is more than SUM of row no. [A(1)(a)(i) of all blocks, A(2)(a), A(3)(ia), A(3)(iia),A4a, A4b, A(5)(a)(iii),A(6)(a)(iii),A8, B(1)(a)(i),B(2)(a),B(3)(a),B(4)(ia), B(4)(iia),B6a, B(7)(ia)(iii), B(7)(iia)(iii), B(7)(iia)(iii),B(7)(iva)(iii),B9(a)(i)(a), B9(a)(ii), B10(a)(iii), B12 in Capital Gain Schedule, Column 6 of Schedule 112A, Column 6 of Schedule 115AD and Sr.no 5 &amp; 8 in Schedule DPM and Sr.no. 5 &amp; 8 in Schedule DOA + Sr.no 6 of Schedule DCG</p>
222	A	Amount reduced in Sl.No. A3d in schedule BP cannot be more than the income offered in schedule OS	In Schedule BP, Row no A3d "Income/receipt credited to profit and loss account considered under other heads of income" – Other Source value is more than the SUM of 1a + 1b (ignore 1biv if 1biv is negative) + 1c +1d+1e & 2a+2b+2c+2d+2e+8a in Other source Schedule',

223	A	Amount reduced in Sl.No. A5 in schedule BP cannot be more than the income offered in schedule EI	In Schedule BP, Row no A5 value is more than the SUM of row no. 1,2(i),3,4, and 5 in Exempt income Schedule
224	A	In Schedule BP, A6 should be equal to sum of Sl.No. (1- 2a- 2b - 3a -3b -3c -3d-3e-3f- 4a - 4b- 5d)	The value at field <b>A(6)</b> of schedule BP should be equal to sum of si No. (1- 2a- 2b - 3a -3b -3c -3d-3e-3f- 4a - 4b- 5d)
225	A	In schedule BP, The value at field A9 should be equal to Sl.No. 7a + 7b + 7c + 7d + 7e +7f+ 8a+8b	In schedule BP, Sl.No. <b>A.9</b> Total <b>7a + 7b + 7c + 7d + 7e +7f+ 8a+8b</b> ). and the sum of amount entered in Sl.No.(7a + 7b + 7c + 7d + 7e +7f+ 8a+8b) are inconsistent
226	A	In schedule BP, The value at field (A10) should be equal to Sl.No. (6+9).	The value at field <b>(A10)</b> of schedule BP should be equal to sum of si No. (6+9).
227	A	In schedule BP, Sl.No. A12iii should be equal to Sl.No. A(12i+12ii)	Sl no A12iii should be equal to sum of Sl no A(12i+12ii)
228	A	In schedule BP, The value at field (A13) should be equal to Sl.No. (10 +11 – 12iii).	The value at field (A13) of schedule BP should be equal to sum of si No. (10 +11 – 12iii).
229	A	In schedule BP, The value at field (A26) should be equal to Sl.No. A(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25).	In schedule BP, <b>Sl.No.A.26</b> . Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)and the sum of amount entered in Sl.No.A.(14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25) are inconsistent
230	A	In Schedule OI, Sl.No. 13 should be equal to 13i + 13ii.	In Schedule OI, Sl.No. 13 is not equal to 13i + 13ii.
231	A	In Schedule BP, The value at field (A34) of schedule BP should be equal to Sl.No. A(27+28+29+30+31+32 +33)	The value at field (A34) of schedule BP should be equal to sum of si No. A(27+28+29+30+31+32+33)
232	A	In Schedule BP, The value at field (A14) should be equal to the value at Sl.No. 6s of schedule OI.	The value at field (A14) of schedule BP should be equal to the value at Sl.No. 6s of schedule OI.

23 3	A	In Schedule BP, Sl.No.15 should be equal to Sl.No. 7j of Schedule OI.	In Schedule BP, Sl.No.15. Amounts debited to the profit and loss account, to the extent disallowable under section 37(7j of Part-OI) and the sum of amount shown in Sl.No.7.j. Total amount disallowable under section 37 (total of 7a to 7i) in schedule OI. are inconsistent.
23 4	A	In Schedule BP, The value at field (A16) should be equal to the value at Sl.No. 8Aj of schedule Part A OI.	The value at field <b>(A16)</b> of schedule BP should be equal to the value at Sl.No. <b>8Aj</b> of schedule OI.
23 5	A	In Schedule BP, The value at field (A17) of should be equal to the value at Sl.No. 9F of schedule Part A- OI.	The value at field <b>(A17)</b> of schedule BP should be equal to the value at <b>Sl.No. 9F</b> of schedule Part A- OI.
23 6	A	In Schedule BP, Sl.No.18 "Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B" should be equal to Sl.No.11 of Schedule Part A-OI	In Schedule BP, Sl.No.18. Any Amounts debited to the profit and loss account, to the extent disallowable under section 43B and the sum of amount shown in Sl.No.11.h.Total amount disallowable under section 43B(total of 11a to 11g). Are inconsistent
23 7	A	In Schedule BP, The value at field (A20) should be equal to the value at Sl.No. 14 of schedule OI	The value at field (A20) of schedule BP should be equal to the value at sl. no. 14 of schedule OI
23 8	A	In Schedule BP, Sl.No. 21 Section 33AB and 33ABA should be equal to respective value at Sl.No. 13 of Schedule Part A-OI	Values at field 33AB and 33ABA at schedule OI at sl.no.13 should match with respective values in Schedule BP at sl.no.21
23 9	A	In Schedule BP, Sl. No. A25 Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock should be equal to sum total of Column 3a + 4d of Schedule Part A- OI	The value at field (A25) of schedule BP should be equal to sum total of Column 3a + 4d of Part A- OI .

240	A	In Schedule BP, Sl.No. 29. "Amount of deduction under section 35 or 35CCC or 35CCD or 35ABA or 35ABB or 35CCA or 35D or 35DD or 35DDA or 35E in excess of the amount debited to P & L a/c" should be equal to Sl.No. X(4) of Schedule ESR	In Schedule BP, Sr.no 29. "Amount of deduction under section <b>35 or 35CCC or 35CCD or 35ABA or 35ABB or 35CCA or 35D or 35DD or 35DDA or 35E</b> in excess of the amount debited to P & L a/c" and the amount shown in "Schedule ESR" Sl.No.x4 "column (4)=(3)-(2)" Are inconsistent
241	A	In Schedule BP, Sl.No. A30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" should be equal to Sl.No. 8B of Schedule Part-A OI	In Schedule BP, Sl.No.A30 "Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)" and amount shown in Sl.No.8B of Such Part-B OI "Any amount disallowable under section 40 in any preceding previous year but allowable during the previous year" are inconsistent
242	A	In Schedule BP, Sl.No.31 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of Part A-OI)" should be equal to Sl.No. 10h of Schedule Part A-OI	In Schedule BP, Sl.No.31 "Any amount disallowed under section 43B in any preceding year but allowable during the previous year(10h of Part A-OI)" and the sum of amount shown in Sl.No.10h "Total amount allowable under section 43B(total of 10a to 10g)" are inconsistent
243	A	In Schedule BP, Sl. No. A33 "Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock" should be equal to Column 3b + 4e of Schedule Part A- OI	In Schedule BP, Sl. No. A33 Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock and sum total of Column 3b + 4e of Part A- OI are inconsistent
244	A	In schedule BP, Sl.No. A35 "Income" should be equal to Sl.No. A(13+26-34)	In schedule BP, Sl.No.A.35. Income and the sum of amount entered in Sl.No.A.(13+26-34) are inconsistent

24 5	A	In schedule BP, Sl.No. A36viii should be equal to sum of individual amounts entered in Sl.No. A36i to 36vii.	In schedule BP, Sl.No.A.36viii and the sum of individual amounts entered in Sl.No.A.36i to 36vii. are inconsistent
24 6	A	In schedule BP, Sl.No. A37 "Net profit or loss from business or profession other than speculative and specified business" should be equal to Sl.No. A35 + A36viii	In schedule BP, Sl.No.A.37 "Net profit or loss from business or profession other than speculative and specified business and the sum of amount entered in "A.35 + A.36viii" are inconsistent
24 7	A	In Schedule BP, Sl.No. A38 should be equal to Sl.No. A(38a+ 38b + 38c + 38d + 38e + 38f)	In schedule BP Sr no 38 Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable should be equal to sum of 38a+ 38b + 38c + 38d + 38e + 38f)
24 8	A	In Schedule BP, The value at field (B43) should be equal to Sl.No. B40+B41-B42	In schedule BP, Sl.No.43 "Income from speculative business(if loss,take the figure to 6xi of Schedule CFL)" is inconsistent with the value Sl.No. B.40+B41-B42
24 9	A	In schedule BP, Sl.No. C47 "Profit or loss from specified business" should be equal to Sl.No. C44+C45-C46.	In schedule BP, Sl.No C47 "Profit or loss from specified business" and the sum of amount entered in Sl.No C44+C45-C46 are inconsistent
25 0	A	In Schedule BP, Income from Specified Business at Sl.No. C49 should be equal to "Profit or loss from specified business" minus "Deductions in accordance with section 35AD(1)"	In schedule BP, Sl.No C49 "Income from Specified Business" and the sum of amount entered in Sl.No C47-C48 are inconsistent
25 1	A	In schedule BP, Sl.No. D Income chargeable under the head 'Profits and gains from Business or Profession' should be equal to Sl.No. (A38 + B43 + C49)	In schedule BP, Sl.No.D. "Income chargeable under the head 'Profits and gains from Business or Profession' and the sum of amount entered in Sl.No (A38 + B43 + C49) are inconsistent  Note: This rule shall be applicable only when individual values of A38+B43+C49 are equal to or more than ZERO.
25 2	A	In Schedule BP, Sl.No. 4a should be equal to Sl.No. 36(i) to 36(vii)	In schedule BP, the values at "Sr no 4(a)" and values at "Sr.no A (36(i) to 36(vii) are inconsistent.



253	A	In Schedule BP, Sl.No. 11 Depreciation and amortization debited to profit and loss account should be equal to Sl.No. 1Evi of Manufacturing account+ Sl.No. 52 of PART-A-P&L	In Schedule BP, Sl. no 11 Depreciation and amortization debited to profit and loss account is inconsistent with the amount of depreciation shown in Schedule P&L(1Evi of Manufacturing account+ (52)of PART-A-P&L),
254	A	In Schedule BP, Sl.No. A39 "Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act" should be equal to [4b-(38a+38b+38c+38d+38e)]	In Schedule BP, A39, Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act should be equal to 4b-(38a+38b+38c+38d+38e)].  Note: This Rule will be applicable only if the result of [4b-(38a+38b+38c+38d+38e)] is positive. If result is negative, then 39 should be equal to "0".
255	A	In Schedule BP, Sl.No. 5d should be equal to Sl.No. 5a+5b+5ciii	Sl no A5d should be equal to A(5a+5b+5cn)
256	A	In Schedule BP, Sl.No. E(3) "Business income remaining after set off" should be equal to Income of current year minus Business loss set off	Sl no E column 3 should be equal to column 1-column 2
257	A	In Schedule BP, Sl.No. Eiv "Total loss set off" should be equal to sum of Income from speculative business and Income from specified business set off	Sl no Eiv should be equal to sum of Sl no Eii+Eiii
258	A	In Schedule BP, Sl.No. Ev "Loss remaining after set off" should be equal to "Loss to be set off" minus "Total loss set off"	Sl no Ev should be equal to sl no Ei-Eiv for business loss set off column
259	A	In schedule BP, Sl.No. 8b should be equal to Sl.No. 16 of schedule Part A-OI	In Such BP Pt 8b "Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A " should be equal to 16 of Part A-OI

260	A	In Schedule BP, "Depreciation allowable under section 32(1)(i)" can be claimed only if assessee is carrying on power sector business (05001 or 06008)	(i) The value in pt. 12(ii) of Schedule BP "Depreciation allowable under section 32(1)(i) " is greater than zero and nature of business code is not 05001 or 06008
261	A	In Schedule BP, If income/ loss from specified business is entered then nature of specified business should be mentioned	If sl no C49 is not equal to zero and sl no C50 is null
262	A	In schedule BP, Sl.No. B40 "Net profit or loss from speculative business as per profit or loss account " should be equal to Sl.No. 2a "Net profit or loss from speculative business included in Profit before tax as per profit and loss account "	In Such BP sl no B40 is not equal to Pt 2a "Net profit or loss from speculative business"
263	A	In Schedule BP, The Income/receipts reduced at Sl.No.3 and/or Sl.No.5 should not be higher than the Income/receipts that have been credited to the P and L A/c	In Schedule BP, SUM of Row no. (A3a, A3b, A3c,A3d, A3e, A3f and A5d is more than zero ) And the sum is more than 4D of Part A trading account+ Positive values at individual fields in sl.no. 14+61(i)+62(i)+63(ii)+64(ia)+64(iaa)+65(i) of Part A P&L"
264	A	In Sch BP, Sl.No.23 should be minimum of sum of amounts entered at Sl.No.5a to 5d of Schedule Part A-OI	Sl no 23 of schedule BP is less than sum of sl no 5(a+b+c+d) of Part A OI
265	A	Amount reduced in Sl.No. A3a in schedule BP cannot be more than the income offered in schedule Salary	In Schedule BP, Row no A3a is more than the sl no 2 of Schedule Salary

26 6	A	In Schedule BP, If Sum of amount entered in "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA) + S.No 36(iii) (Sec 44AE)" is greater than "0" then Balance sheet particulars for either "Regular books of accounts" or particulars for "No accounts case" is mandatory	IF total value of "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA) + S.No 36(iii) (Sec 44AE)" in Schedule BP is greater than "ZERO" AND S.No. 4 "Sources of funds" in Balance Sheet is ZERO AND S.No. 6 "In a case where regular books of account of business or profession are not maintained -(furnish the following information as on 31st day of March, 2020, in respect of business or profession)" in Balance sheet any field is NULL
26 7	A	Total value of "S.No. 4D of Part A Trading account + Gross receipts at Sl.No. 61(i) +62(i) +64(i) +64(ii) of Schedule P&L" should be greater than or Equal to Sum of amount entered in "Sl.No 36(i) (Sec 44AD) + S.No 36(iii) (Sec 44AE)" of Schedule BP	If total value of "S.No 36(i) (Sec 44AD) + S.No 36(ii) (Sec 44ADA)" in Schedule BP is greater than sum of "S.No 4D of trading A/c+ Gross receipts at sl.no.61(i) +62(i) +64(i) +64(ii)"

26 8	A	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1)	<p>Sl.No 36 (i) of Sch.BP—"Profits and gains of business or profession deemed to be under section 44AD" &gt; 0 AND If 44AD Table in sl.no.61 of P&amp;L is filled AND Nature of Business in sl.no.61 is filled only with following codes: 09005 - General Commission Agents 16001, 16002, 16003, 16004, 16005, 16008, 16018, 18001, 18002, 18003, 18004, 18005, 18010, 18011, 18012, 18013, 18014, 20010, 20012, 14001, 14002, 14003, 14004, 14005, 14006, 14008, 16007, 18015, 18016, 20011, 18017 OR</p> <p>Sl.No 36 (i) of Sch.BP—"Profits and gains of business or profession deemed to be under section 44AD" &gt; 0 AND If 44AD Table in sl.no.61 of P&amp;L is not filled AND In Schedule NOB - Nature of Business is filled only with following codes: 09005 - General Commission Agents 16001, 16002, 16003, 16004, 16005, 16008, 16018, 18001, 18002, 18003, 18004, 18005, 18010, 18011, 18012, 18013, 18014, 20010, 20012, 14001, 14002, 14003, 14004, 14005, 14006, 14008, 16007, 18015, 18016, 20011, 18017</p>
26 9	A	In Schedule Part A-OI, Sl.No. 3a "Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should be equal to the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)"	If sl no 3a of Part A OI is not equal to column 11a(iii) of schedule ICDS

270	A	In Schedule Part A-OI, Sl.No. 3b "Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2)" should be equal to the amount mentioned in the field "Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)"	If sl no 3b of Part A OI is not equal to column 11b(iii) of schedule ICDS
271	A	In Schedule Part A-OI, Sl.No. 5f "Total of amounts not credited to profit and loss account" should be equal to sum of Sl.No. 5a+5b+5c+5d+5e	Sl no 5f Total of amounts not credited to profit and loss account should be equal to sum of 5a+5b+5c+5d+5e
272	A	In Schedule Part A-OI, Sl.No.6s "Total amount disallowable under section 36 (total of 6a to 6r)" should be equal to sum of Sl.No. 6a to Sl.No. 6r	In Schedule Part A-OI, sum of Sl.No.6a to 6r is not equal to Sl.No. 6s
273	A	In Schedule Part A-OI, Sl.No.7j "Total amount disallowable under section 37 (total of 7a to 7i)" should be equal to sum of Sl.No. 7a to Sl.No. 7i	In Schedule Part A-OI, Sl.No.7.j.Total amount disallowable under section 37 (total of 7a to 7i) and sum of Sl.no.7a to Sl.No.7i are inconsistent.
274	A	In Schedule Part A-OI, Sl.No. 8Aj "Total amount disallowable under section 40 (total of 8Aa to 8Al)" should be equal to sum of Sl.No. 8Aa to Sl.No.8Al	If the SUM of Sl.No. (8Aa to 8Al) of Part A-OI, is NOT EQUAL to Sl.No. (8Aj).
275	A	In Schedule Part A-OI, Sl.No.9f "Total amount disallowable under section 40A (total of 9a to 9e)" should be equal	If the SUM of Sl.No. (9a to 9e) of Part A-OI, is NOT EQUAL to Sl.No. (9f).

		to sum of Sl.No. 9a to Sl.No. 9e	
27 6	A	In Schedule Part A-OI, Sl.No. 10h "Total amount allowable under section 43B" should be equal to sum of Sl.No. 10a to Sl.No. 10g	In Schedule Part A-OI, Sl.No.10.h.Total amount allowable under section 43B(total of 10a to 10g) and sum of Sl.no.10a to Sl.No.10g are inconsistent.
27 7	A	In Schedule Part A-OI, Sl.No. 11h "Total amount disallowable under section 43B" should be equal to sum of Sl.No. 11a to Sl.No. 11g	In Schedule Part A-OI, Sl.No.11h.Total amount disallowable under section 43B and sum of Sl.no.11a to Sl.No.11g are inconsistent.
27 8	A	In Schedule OI, Sl.No. 12i should be equal to sum of Sl.No. 12a to 12h	In Schedule OI, Sr.no 12i is not consistent with sum of Sr.no 12a to 12h
27 9	A	Losses of current year to be carried forward at "Part B TI" should be equal to the "Total of Current Year losses" of Schedule CFL.	In Part B TI, the value in Pt 18-Losses of current year to be carried forward (total of row xiv of Schedule CFL) should flow from Sch CFL
28 0	A	Short Term Capital Loss at Schedule CFL" should be equal to sum of "Short Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of <b>((2x +3x+4x+5x)</b> of item E of schedule CG in the field pt. xiv8 of Short Term Capital Loss in Sch CFL  Note: This rule will be applicable if return is filed under section 139(1)
28 1	A	Long Term Capital Loss at Schedule CFL should be equal to sum of "Long Term Capital Losses remaining after set off" at table E of Schedule CG.	Enter sum of <b>((6x+7x +8x)</b> of item E of schedule CG) in the field pt. 9(xiv) of Long Term Capital Loss in Sch CFL  Note: This rule will be applicable if return is filed under section 139(1)
28 2	A	House Property Loss at Schedule CFL should be equal to the amount at "House Property Loss remaining after set-off at Schedule CYLA".	Enter the value mentioned at <b>2xviii</b> of schedule CYLA in the field <b>4(xiv)</b> of schedule CFL

283	A	Business & Profession Loss (other than loss from speculative business and specified business ) at Schedule CFL should be equal to the amount at "Business & Profession Loss remaining after set-off at Schedule CYLA"	Enter sum of <b>3xviii</b> of schedule cYLA in the field pt. <b>5cxiv</b> of Sch CFL  Note: This rule will be applicable if return is filed under section 139(1)
284	A	Speculative Business Loss at Schedule CFL should be equal to the amount at "Income/Loss from Speculative Business at Schedule BP".	Enter value mentioned at <b>B43</b> of Schedule BP(if negative) in the field n <b>6xiv</b> of Schedule CFL  Note: This rule will be applicable if return is filed under section 139(1)
285	A	Specified Business Loss at Schedule CFL should be equal to the amount at "Income/Loss from Specified Business at Schedule BP".	Enter value mentioned at <b>C49</b> of Schedule BP(if negative) in the field n <b>7xiv</b> of Schedule CFL Note: This rule will be applicable if return is filed under section 139(1)
286	A	Other sources loss at Schedule CFL should be equal to the amount at "Other Sources Loss remaining after set-off at Schedule CYLA".	Enter value mentioned at <b>8e</b> of Schedule OS(if negative) in the field n <b>10xiv</b> of Schedule CFL  Note: This rule will be applicable if return is filed under section 139(1)
287	A	In Schedule BFLA, Sl.No. 2(ii) should be equal to Sl.No. 4(xiii) of CFL	Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', then in Schedule BFLA Sl no <b>2(ii)</b> should be equal to sl no 4(xiii) of CFL
288	A	In Schedule BFLA, Sl.No. <b>2(iii)</b> should be equal to Sl.No. <b>5c(xiii)</b> of CFL	Schedule BFLA Sl no 2(iii) should be equal to sl no 5c(xiii) of CFL
289	A	In Schedule BFLA, Sl.No. <b>2(iv)</b> should be equal to Sl.No. <b>6(xiii)</b> of CFL	Schedule BFLA Sl no 2(iv) should be equal to sl no 6(xiii) of CFL
290	A	In Schedule BFLA, Sl.No. <b>2(v)</b> should be equal to Sl.No. <b>7(xiii)</b> of CFL	Schedule BFLA Sl no 2(v) should be equal to sl no 7(xiii) of CFL

29 1	A	In Schedule BFLA, Sl.No. <b>2(vi+vii+viii+ix+x+xi+xii)</b> should be equal to Sl.No. <b>8(xiii)+9(xiii)</b> of CFL	Schedule BFLA Sl no 2(vi+vii+viii+ix+x+xi+xii) should be equal to sl no 8(xiii)+9(xiii) of CFL
29 2	A	In Schedule BFLA, Sl.No. 2xvi should be equal to sum of Sl.No.( <b>2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x + 2xii+2xiii+2iv</b> )	Schedule BFLA Sl no 2xvi should be equal to sum of Sl no (2ii + 2iii + 2iv + 2v + 2vi + 2vii +2viii + 2ix + 2x + 2xi+2xii+2xiv
29 3	A	In Schedule BFLA, Sl.No. <b>xvii should be</b> equal to sum of Sl.No. (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)	If value at field xvii is not equal to the sum of sl no (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)
29 4	A	In Schedule BFLA, Sl.No. 3xvi should be equal to sum of Sl.No. ( <b>3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3iv+3v</b> )	Schedule BFLA Sl no 3xvi should be equal to sum of Sl no ( <b>3ii + 3iii + 3iv + 3v + 3vi + 3vii +3viii + 3ix + 3x + 3xi+3xii+3xiii+3xiv+3xv</b> )
29 5	A	In Schedule BFLA, Sl.No. 4xvi should be equal to sum of Sl.No. (4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4iv+4v )	Schedule BFLA Sl no 4xvi should be equal to sum of Sl no (4ii + 4iii + 4iv + 4v + 4vi + 4vii +4viii + 4ix + 4x + 4xi+4xii+4xiii+4xiv+4xv )
29 6	A	The value claimed as Brought forward allowance under section 35(4) set off in Schedule BFLA should be same as reflecting in Schedule UD	In Sch BFLA , the total value in Column no <b>4xvi</b> Brought forward allowance under section 35(4) set off is NOT EQUAL TO <b>total of Col. 7 of UD</b>
29 7	A	The value claimed as Brought forward depreciation set off in Schedule BFLA should be same as reflecting in Schedule UD	In Sch BFLA , the total value in Column no <b>3xvi</b> Brought forward depreciation set off is NOT EQUAL TO <b>total of Col. 4 of UD</b>
29 8	A	In Schedule BFLA, Sl.No. 1i should be	If value at field 1i is not equal to sl no (5ii of schedule CYLA)



		equal to Sl.No. 5ii of schedule CYLA	
299	A	In Schedule BFLA, Sl.No. 1ii should be equal to Sl.No. 5iii of schedule CYLA	If value at field 1ii is not equal to sl no(5iii of schedule CYLA)
300	A	In Schedule BFLA, Sl.No. 1iii should be equal to Sl.No. 5iv of schedule CYLA	If value at field 1iii is not equal to sl no(5iv of schedule CYLA)
301	A	In Schedule BFLA, Sl.No. 1iv should be equal to Sl.No. 5v of schedule CYLA	If value at field 1iv is not equal to sl no(5v of schedule CYLA)
302	A	In Schedule BFLA, Sl.No. 1v should be equal to Sl.No. 5vi of schedule CYLA	If value at field 1v is not equal to sl no(5vi of schedule CYLA)
303	A	In Schedule BFLA, Sl.No. 1vi should be equal to Sl.No. 5vii of schedule CYLA	If value at field 1vi is not equal to sl no(5vii of schedule CYLA)
304	A	In Schedule BFLA, Sl.No. 1vii should be equal to Sl.No. 5viii of schedule CYLA	If value at field 1vii is not equal to sl no(5viii of schedule CYLA)
305	A	In Schedule BFLA, Sl.No. 1viii should be equal to Sl.No. 5ix of schedule CYLA	If value at field 1viii is not equal to sl no(5ix of schedule CYLA)
306	A	In Schedule BFLA, Sl.No. 1ix should be equal to Sl.No. 5x of schedule CYLA	If value at field 1ix is not equal to sl no(5x of schedule CYLA)
307	A	In Schedule BFLA, Sl.No. 1x should be equal to Sl.No. 5xi of schedule CYLA	If value at field 1x is not equal to sl no(5xi of schedule CYLA)
308	A	In Schedule BFLA, Sl.No. 1xi should be equal to Sl.No. 5xii of schedule CYLA	If value at field 1xi is not equal to sl no(5xii of schedule CYLA)
309	A	In Schedule BFLA, Sl.No. 1xii should be equal to Sl.No. 5xiii of schedule CYLA	If value at field 1xii is not equal to sl no(5xiii of schedule CYLA)
310	A	In Schedule BFLA, Sl.No. 1xiii should be	If value at field 1xiii is not equal to sl no(5xiv of schedule CYLA)

		equal to Sl.No. 5xiv of schedule CYLA	
31 1	A	In Schedule BFLA, Sl.No. 1xiv should be equal to Sl.No. 5xv of schedule CYLA	If value at field 1xiv is not equal to sl no(5xv of schedule CYLA)
31 2	A	In Schedule BFLA, Sl.No. 1xv should be equal to Sl.No. 5xvi of schedule CYLA	If value at field 1xv is not equal to sl no(5xvi of schedule CYLA)
31 3	A	In schedule CYLA, Sl.No. 2xvii cannot be more than Rs. 200000.	Sl. No. 2xvii cannot be more than Rs. 200000
31 4	A	In Schedule CYLA, HP Income should be equal to Sl.No. 4 of Schedule HP	If 2i of Schedule CYLA is more than Zero , AND value in 2i of Schedule CYLA is not equal to[ (-1) value Multiplied by (4 of Schedule HP)].
31 5	A	Business & Profession Loss (other than speculation or specified business loss) should be equal to Sl.No. 2v of table E in Schedule BP	If 3i of Schedule CYLA is more than Zero, AND Value in 3i of Schedule CYLA is not equal to[ (-1) value Multiplied by ( 2v of table E of Schedule BP)
31 6	A	Other sources loss at Schedule CYLA should be equal to the amount mentioned in "Schedule OS".	If 4i of Schedule CYLA is more than Zero, AND Value in 4i of Schedule CYLA is not equal to[ (-1) value Multiplied by ( 6 of Schedule OS)].
31 7	A	In Schedule CYLA, Sl.No. 2xvii "Total loss set off" should be equal to sum of (2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)	In Schedule CYLA, Sl.no <b>2xvii</b> i.e Total loss set off should be equal to sum of <b>(2ii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x+2xii +2xiii+2xiv+2xv+2xvi)</b>
31 8	A	In Schedule CYLA, Sl.No. <b>3xvii</b> "Total loss set off" should be equal to sum of ( 3iii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3vi)	In Schedule CYLA, Sl.no <b>3xvii</b> i.e Total loss set off should be equal to sum of ( <b>3iii+ 3vii + 3viii + 3ix + 3x+3xi+3xii +3xiii+3xiv+3xv+3vi</b> )

319	A	In Schedule CYLA, Sl.No. 4xvii "Total loss set off" should be equal to sum of ( 4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)	In Schedule CYLA, Sl.no 4xvii i.e Total loss set off should be equal to sum of ( 4ii+ 4iii+4iv++4v+4vi+4vii + 4viii + 4ix + 4x+4xi+4xii+4xiii+4xv+4xvi)
320	A	In Schedule CYLA, Sl.No. 2xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 2i-2xvii	Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and Value in 2xviii of Schedule CYLA is not equal to output of Sl.no.2i-2xvii  Note : if result is -ve, restrict to Zero
321	A	In Schedule CYLA, Sl.No. 3xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 3i-3xvii	Value in 3xviii of Schedule CYLA is not equal to output of Sl.no. 3i-3xvii  Note : if result is -ve, restrict to Zero
322	A	In Schedule CYLA, Sl.No. 4xviii i.e. Loss remaining after set-off should be equal to the output of Sl.No. 4i-4xvii	Value in 4xviii of Schedule CYLA is not equal to output of Sl.no. 4i-4xvii  Note : if result is -ve, restrict to Zero
323	A	In Schedule CYLA, Col No.5 "Current year's Income remaining after set off" should be equal to the output of Col No. 1-2-3-4	In Schedule CYLA, Col No. 5 Current year's Income remaining after set off should be equal to the output of Col No. 1-2-3-4  Note : if result is -ve, restrict to Zero. Check for all rows.
324	A	In Schedule CYLA, Income from Business & profession (excluding Income from speculation income and income from specified business) should be equal to Sl.No. A38 in Schedule BP	In Schedule CYLA, enter amount in 1iv equal to <b>A38</b> of Schedule BP.  Note : only if A38 is +ve.
325	A	In Schedule CYLA, Speculative Income should be equal to SL.No. 3ii of Table E Schedule BP	In Schedule CYLA Speculative Income should be equal to <b>SL.no. 3ii of Table E Schedule BP</b>
326	A	In Schedule CYLA, Specified business Income should be equal to Sl.No. 3iii of	In Schedule CYLA Specified business Income should be equal to SL.no. 3iii of Table E of Schedule BP

		Table E of Schedule BP	
327	A	In Schedule CYLA, Short term capital gain @15% should be equal to Sl.No. 9ii of item E of Schedule CG	Value in 1vii of Schedule CYLA is not equal to Sl.no. 9ii of item E of schedule CG
328	A	In Schedule CYLA, Short term capital gain @30% should be equal to Sl.No. 9iii of item E of Schedule CG	Value in 1viii of Schedule CYLA is not equal to Sl.no. 9iii of item E of schedule CG
329	A	In Schedule CYLA, Short term capital gain taxable at applicable rates should be equal to Sl.No. 9iv of item E of Schedule CG	Value in 1ix of Schedule CYLA is not equal to Sl.no. 9iv of item E of schedule CG
330	A	In Schedule CYLA, Short term capital gain taxable at special rates in India as per DTAA should be equal to Sl.No. 9v of item E of Schedule CG	Value in 1x of Schedule CYLA is not equal to Sl.no. 9v of item E of schedule CG
331	A	In Schedule CYLA, Long term capital gain taxable @10% should be equal to Sl.No. 9vi of item E of Schedule CG	Value in 1xi of Schedule CYLA is not equal to Sl.no. 9vi of item E of schedule CG
332	A	In Schedule CYLA, Long term capital gain taxable @20% should be equal to Sl.No. 9vii of item E of Schedule CG	Value in 1xii of Schedule CYLA is not equal to Sl.no. 9vii of item E of schedule CG
333	A	In Schedule CYLA, Long term capital gain taxable as per DTAA @special rate should be equal to Sl.No. 9viii of item E of Schedule CG	Value in 1xiii of Schedule CYLA is not equal to Sl.no. 9viii of item E of schedule CG

33 4	A	In Schedule CYLA, Other Source Income(excluding profit from owning race horses and amount chargeable to special rate of tax) should be equal to Sl.No. 6 of Schedule OS	Value in 1xiv of Schedule CYLA is not equal to Sl.no. 6 of schedule OS(provided 6 is positive)
33 5	A	In Schedule CYLA, Profit from owning and maintaining race horses should be equal to Sl.No. 8e of Schedule OS	Value in 1xv of Schedule CYLA is not equal to Sl.no. 8e of schedule OS (provided that 8e is positive)
33 6	A	In Schedule CYLA, Income from other sources taxable at special rates in India as per DTAA should be equal to Sl.No. 2f of Schedule OS	Value in 1xvi of Schedule CYLA is not equal to Sl.no. 2f of schedule OS
33 7	A	In Schedule CYLA, Salary Income should be equal to Sl.No. 6 of Schedule Salary	Value in 1ii of Schedule CYLA is not equal to 6 of Schedule S
33 8	A	In Schedule RA, Total donation should be equal to Donation in cash + Donation in other mode	If total donation in Schedule RA, is not equal to donation in cash + Donation in other mode
33 9	A	In Schedule RA, Total of column Donation in cash should be equal to the sum of individual value of donation in cash	If total donation in cash in Schedule RA, is not equal to bifurcation of donation in cash  Total of Cash donation is not equal to sum of individual rows
34 0	A	In Schedule RA, Total of column Donation in other mode should be equal to the sum of individual value of donation in other mode	If total donation in other mode in Schedule RA, is not equal to bifurcation of donation in other than cash  Total of donation Other mode is not equal to sum of individual rows
34 1	A	In Schedule RA, Total donation should be equal to sum of individual value of total donation	If total donation in Schedule RA, is not equal to bifurcation of total donation Total of "total donations" is not equal to sum of individual rows

34 2	D	If deduction u/s 10AA is claimed in the Income Tax Return then Form 56F should be filed	If amount entered at S.No. 13 of "Part B-TI" >0, and form 56F for the AY 2021-22 is not filed.
34 3	A	In Schedule 10AA, value at field "Total deduction under section 10AA" should be equal to sum of column "Amount of deduction"	Schedule 10AA value at field "Total deduction under section 10AA" in schedule 10AA should be equal to sum of "amount of deduction"
34 4	D	Deduction u/s 10AA shall be allowed only if return is filed within due date allowed u/s 139(1)	Assessee claiming deduction u/s 10AA but filing section selected is 139(4)
34 5	A	In Schedule ICDS, Sl.No. 11a should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)	If value at field 11a is not equal to the sum of sl no (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is positive
34 6	A	In Schedule ICDS, Sl.No. 11b should be equal to the sum of (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)	If value at field 11b is not equal to the sum of sl no (I+II+III+IV+V+VI+VII+VIII+IX+X) if result is negative
34 7	A	In Schedule TPSA, Income tax payable should be equal to 18% of amount of primary adjustment	In Schedule TPSA, Sr. No. 2a is less than 18% of sr. no. 1 "Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time"  Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml )
34 8	A	In Schedule TPSA, Surcharge should be equal to 12% of amount of Additional income tax payable	In Schedule TPSA, Sr. No. 2b is less than 12% of (2a "Additional Income tax payable )  Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml )
34 9	A	In Schedule TPSA, Health & Education cess should be equal to 4% of (Additional income tax payable + Surcharge)	In Schedule TPSA, Sr. No. 2c is less than 4% of (2a +2b)  Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml )

350	A	In Schedule TPSA, total additional tax payable should be equal to sum of Additional income tax payable + Surcharge + Health & education cess	In Schedule TPSA, Sr. No. 2d is less than sum of (2a +2b+2c)
351	A	In Schedule TPSA, Sl.No. 3 should be equal to sum of column 9 "Amount deposited"	In Schedule TPSA, Sr. No. 3 is greater than sum of amount deposited in Row 9
352	A	In Schedule TPSA, net tax payable should be equal to the difference of "Total additional tax payable" and "Taxes paid"	In Schedule TPSA, Sr. No. 4 is not equal to (2d-3)
353	A	In Schedule Part A-OI, "Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year" is selected as "Yes" then schedule TPSA should be filled	In Schedule Part A-OI, Sr. No. 17 flag is yes and Schedule TPSA is blank
354	A	In schedule TPSA , Date at which tax is deposit cannot be after System Date	In schedule TPSA, field "Date" cannot be after Sytem date
355	A	If Assessee is liable for audit u/s 44AB then Part A BS and Part A P&L should be filled	Part A -General -Audit information, Sl no b (44AB) is Yes and Part A BS and Part A P&L are blank (i.e.,Zero or Null)
356	A	If assessee is liable for audit u/s 92E then Part A BS and Part A P&L should be filled	Flag for "Are you liable to audit u/s 92E" of Audit information is 'Yes' and Part A BS & Part A P&L is blank
357	A	In Schedule Part A BS, "Sources of funds" should match with "Total application of funds"	S.No 4.-" Sources of funds" is NOT EQUAL TO S.No 5 Total application of funds in Balance sheet

358	A	In Schedule Part A BS, "Total of Proprietor's fund" should be equal to sum of "Proprietor's Capital" and "Total Reserve and surplus"	If sl no 1c is not equal to sum of sl no 1a + 1bv
359	A	In Schedule Part A BS, "Total Loan Funds" should be equal to sum of "Secured Loans" and "Unsecured Loans"	If sl no 2c is not equal to sum of sl no 2 (aiii + biii)
360	A	In Schedule Part A BS, "Total of sources of funds" should be equal to sum of Proprietor's fund, Loan Funds and Deferred Tax Liability	If sl no 4 is not equal to sum of sl no (1c + 2c + 3)
361	A	In Schedule Part A BS - Application of funds, "Total of investments" should be equal to sum of Long term Investments and Short term Investments	If sl no 2c is not equal to sum of sl no 2 (aiii + biv)
362	A	In Schedule Part A BS - Application of funds, "Total of current assets" should be equal to sum of inventories, sundry debtors, sum of cash and bank balances and other current assets	If sl no 3av is not equal to sum of sl no 3a (iE + aii + iiiC + aiv)
363	A	In Schedule Part A BS - Application of funds, "Total of net current assets" should be equal to difference between "Total of current assets, loans and advances" and "Total current liabilities and provisions"	If sl no 3e is not equal to difference of sl no (3c – 3diii)



364	A	In Schedule Part A BS - Application of funds, "Total of application of funds" should be equal to sum of Total Fixed Assets, Total Investments, Total Current assets, loans and advances and Total Miscellaneous expenditure	If sl no 5 is not equal to sum of sl no (1e + 2c + 3e +4d)
365	A	If assessee is governed by Portuguese Code then "PAN of Spouse" should be provided.	If section 5A flag in Schedule General Information is "Y" then PAN/Aadhaar of the spouse is mandatory.
366	A	In Schedule 5A, Sl. No. 5 Total should be equal to sum of Sl. No. (1+2+3+4)	In Schedule 5A, Sl. No. 5 Total should be equal to sum of Sl. No. (1+2+3+4)
367	A	In Schedule ESR, Sl.No.4 "Amount of deduction in excess of the amount debited to profit and loss account (4)=(3)-(2)" should be equal to Sl.No.3-Sl.No.2	The value in col (4) of schedule ESR should be equal to the sum of value at col (3)-(2) of schedule ESR.
368	A	In Schedule ESR, Sl.No. x should be equal to sum of Sl.No. i+ii+iii+iv+v+vi+vii+viii+ix	If the value at field x is not equal to sum of sl no i+ii+iii+iv+v+vi+vii+viii+ix
369	D	It is mandatory to file form 3CLA-Report from an accountant to be furnished under sub-section (2AB) of section 35 of the Act relating to in-house scientific research and development facility within specified due date in order to claim benefit of deduction u/s 35(2AB).	If amount is greater than 0 in schedule ESR - Field reference (vii)
370	A	In Schedule DPM, Sl.No. 6 should be equal to (3b+4-5) Or enter zero if result is	If the Value at field 6 is not equal to sum of Sl no 3b+4-5. Zero if result is negative

		negative	
37 1	A	In Schedule DPM, Sl.No. 9 in should be equal to (7-8) Or enter zero if result is negative	If the Value at field 9 is not equal to difference of Sl no 7-8. Zero if result is negative
37 2	A	In Schedule DPM, Sl.No. 15 should be equal to sum of Sl.No. (10+11+12+13+14)	The value at field (15) of schedule DPM should be equal to sum of sr No. (10+11+12+13+14).
37 3	A	In Schedule DPM, Sl.No. 17 should be sum of Sl.No. (15-16)	The value at field (17) of schedule DPM should be equal to sum of sr No. (15-16).
37 4	A	In Schedule DPM, Written down value on the last day of previous year should be equal to Sl.No. 6+9-15 Or zero if the value is negative	Sl no 21 should be equal to sl no 6+ 9 -15 and if the sum is negative then the value shall be 0  Note : This rule will be applicable only if Sl.No. 20 is zero or null. If value is there in Sl.No. 20, then Sl.No. 21 should be equal to zero.
37 5	A	In Schedule DOA, Amount on which depreciation at full rate to be allowed should be equal to Sl.No. 3 + 4 - 5 Or zero if the value is negative	If the Value at field 6 is not equal to sum of Sl no 3+4-5. Zero if result is negative
37 6	A	In Schedule DOA, Sl.No. 9 should be equal to Sl.No. 7 - 8 or 0 if the value is negative	If the Value at field 9 is not equal to difference of Sl no 7-8. Zero if result is negative Note : if sl.no.7-8 is positive and 3+4-5 is negative, then 9 should be equal to 7-8+(3+4-5) if result is positive . If result is negative, should equal to "0"
37 7	A	In Schedule DOA , Sl.No. 12 should be equal to sum of Sl.No. (10+11)	The value at field (12) of schedule DOA should be equal to sum of si No. (10+11).
37 8	A	In Schedule DOA, Sl.No. 14 should be equal to Sl.No. 12-13	Sr.no 14 in Schedule DOA should be equal to Sr.no 12-13
37 9	A	In Schedule DOA, Sl.No.17 should be equal to sum of Sl.No. (5+8-3-4-7-16)	If the Value at field 17 is not equal to Sl no 5+8-3-4-7-16

380	A	In Schedule DOA, Sl.No. 18 should be equal to Sl.No. (6+9-12)	<p>If the Value at field 18 is not equal to Sl no 6+9-12 or Zero if result is negative</p> <p>Note : This rule will be applicable only if Sl.No. 17 is zero or null. If value is there in Sl.No. 17, then Sl.No. 21 should be equal to zero.</p>
381	A	In Schedule DEP, Total depreciation on plant and machinery should be equal to sum of Sl.No. (1a + 1b + 1c+1d)	Sl no 1d of schedule DEP should be equal to sum of 1a + 1b + 1c+1d
382	A	In Schedule DEP, total depreciation on building should be equal to sum of Sl.No. (2a + 2b + 2c)	Sl no 2d of schedule DEP should be equal to sum of sl no 2a + 2b + 2c
383	A	In Schedule DEP, total depreciation should be equal to sum of Sl.No. (1e+2d+3+4+5)	Sl no 6 of schedule DEP should be equal to sum of sl no 1e+2d+3+4+5
384	A	In Schedule DEP, block of plant and machinery entitled for depreciation @ 15% should be equal to Sl.No. 17i or 18i, as applicable of Schedule DPM	<p>Sl no 1a of schedule DEP should be equal to sl no 17i or 18i of schedule DPM.</p> <p>Note : If value &gt; 0 is there in sl.no.18i of DPM, then Sl.no.1a of DEP should be same as sl.no.18i of DPM</p>
385	A	In Schedule DEP, block of plant and machinery entitled for depreciation @ 30% should be equal to Sl.No. 17ii or 18ii, as applicable of schedule DPM	<p>Sl no 1b of schedule DEP should be equal to sl no 17ii or 18ii of schedule DPM</p> <p>Note : If value &gt; 0 is there in sl.no.18ii of DPM, then Sl.no.1b of DEP should be same as sl.no.18ii of DPM</p>
386	A	In Schedule DEP, block of plant and machinery entitled for depreciation @ 40% should be equal to Sl.No. 17iii or 18iii, as applicable of schedule DPM	<p>Sl no 1c of schedule DEP should be equal to sl no 17iii or 18iii of schedule DPM</p> <p>Note : If value &gt; 0 is there in sl.no.18iii of DPM, then Sl.no.1c of DEP should be same as sl.no.18iii of DPM</p>

387	A	In Schedule DEP, block of plant and machinery entitled for depreciation @ 45% should be equal to Sl.No. 17iv or 18iv, as applicable of schedule DPM	Sl no 1d of schedule DEP should be equal to sl no 17iv or 18iv of schedule DPM Note : If value > 0 is there in sl.no.18iv of DPM, then Sl.no.1d of DEP should be same as sl.no.18iv of DOA
388	A	In Schedule DEP, block of Building entitled for depreciation @ 5% should be equal to Sl.No. 14ii or 15ii, as applicable of schedule DOA	Sl no 2a of schedule DEP should be equal to sl no 14ii or 15ii of schedule DOA Note : If value > 0 is there in sl.no.15ii of DPM, then Sl.no.2a of DEP should be same as sl.no.15ii of DOA
389	A	In Schedule DEP, block of Building entitled for depreciation @ 10% should be equal to Sl.No. 14iii or 15iii, as applicable of schedule DOA	Sl no 2b of schedule DEP should be equal to sl no 14iii or 15iii of schedule DOA Note : If value > 0 is there in sl.no.15iii of DPM, then Sl.no.2b of DEP should be same as sl.no.15iii of DOA
390	A	In Schedule DEP, block of Building entitled for depreciation @ 40% should be equal to Sl.No. 14iv or 15iv, as applicable of schedule DOA	Sl no 2c of schedule DEP should be equal to sl no 14iv or 15iv of schedule DOA  Note : If value > 0 is there in sl.no.15iv of DPM, then Sl.no. 2c of DEP should be same as sl.no.15iv of DOA
391	A	In Schedule DEP block of furniture and fittings should be equal to Sl.No. 14v or 15v, as applicable of schedule DOA	Sl no 3 of schedule DEP should be equal to sl no 14v or 15v of schedule DOA Note : If value > 0 is there in sl.no.15v of DPM, then Sl.no. 3 of DEP should be same as sl.no.15v of DOA
392	A	In Schedule DEP block of intangible assets should be equal to Sl.No. 14vi or 15vi, as applicable of schedule DOA	Sl no 4 of schedule DEP should be equal to sl no 14vi or 15vi of schedule DOA Note : If value > 0 is there in sl.no.15vi of DPM, then Sl.no. 4 of DEP should be same as sl.no.15vi of DOA
393	A	In Schedule DEP block of ships should be equal to Sl.No. 14vii or 15vii, as applicable of schedule DOA	Sl no 5 of schedule DEP should be equal to sl no 14vii or 15vii of schedule DOA Note : If value > 0 is there in sl.no.15vii of DPM, then Sl.no. 5 of DEP should be same as sl.no.15vii of DPM
394	A	In Schedule DCG, Sl.No. 1e of should be equal to sum of (1a + 1b +	If Sl no 1e is not equal to sum of 1a + 1b + 1c+ 1d

		1c+ 1d)	
39 5	A	In Schedule DCG, Sl.No. 2d should be equal to sum of (2a + 2b + 2c)	If Sl no 2d is not equal to sum of sl no 2a + 2b + 2c
39 6	A	In Schedule DCG, "Total deemed capital gains on sale of depreciable assets" should be equal to sum of Sl.No. (1e+2d+3+4+5)	If Sl no 6 is not equal to sum of sl no 1e+2d+3+4+5
39 7	A	In Schedule DCG, Sl.No. 1a should be equal to Sl.No. 20i of schedule DPM	Sl no 1a of schedule DCG is not equal to sl no 20i of schedule DPM
39 8	A	In Schedule DCG, Sl.No. 1b should be equal to Sl.No. 20ii of schedule DPM	Sl no 1b of schedule DCG is not equal to sl no 20ii of schedule DPM
39 9	A	In Schedule DCG, Sl.No. 1c should be equal to Sl.No. 20iii of schedule DPM	Sl no 1c of schedule DCG is not equal to sl no 20iii of schedule DPM
40 0	A	In Schedule DCG, Sl.No. 1d should be equal to Sl.No. 20iv of schedule DPM	Sl no 1d of schedule DCG is not equal to sl no 20iv of schedule DPM
40 1	A	In Schedule DCG, Sl.No. 2a should be equal to Sl.No. 17ii of schedule DPM	Sl no 2a of schedule DCG is not equal to sl no 17ii of schedule DOA
40 2	A	In Schedule DCG, Sl.No. 2b should be equal to Sl.No. 17iii of schedule DPM	Sl no 2b of schedule DCG is not equal to sl no 17iii of schedule DOA
40 3	A	In Schedule DCG, Sl.No. 2c should be equal to Sl.No. 17iv of schedule DPM	Sl no 2c of schedule DCG is not equal to sl no 17iv of schedule DOA
40 4	A	In Schedule DCG, Sl.No. 3 should be equal to Sl.No. 17v of schedule DPM	Sl no 3 of schedule DCG is not equal to sl no 17v of schedule DOA
40 5	A	In Schedule DCG, Sl.No. 4 should be equal to Sl.No. 17vi of schedule DPM	Sl no 4 of schedule DCG is not equal to sl no 17vi of schedule DOA

406	A	In Schedule DCG, Sl.No. 5 should be equal to Sl.No. 17vii of schedule DPM	Sl no 5 of schedule DCG is not equal to sl no 17vii of schedule DOA
407	A	In Schedule CG, STCG on depreciable assets at Sl.No. A6e should be equal to Sl.No. 6 of Schedule DCG	The Amount claimed in A6e of Schedule CG is NOT EQUAL TO value of pt. 6 of Sch DCG
408	A	In Part A Manufacturing Account, Total of Opening Inventory at Sl.No. 1Aiii should be equal to 1Ai+1Aii	Total of Opening Inventory Sl no 1Aiii is not equal to 1Ai+1Aii
409	A	In Part A Manufacturing Account, Total of Direct expenses should be equal to sum of individual break-up of direct expenses	Total of Direct expenses is not equal to the total of 1Di+1Dii+1Diii
410	A	In Part A Manufacturing Account, Total Factory overheads should be equal to the sum of individual break-up of Factory overheads	Total Factory overheads as per Sl no 1Evii is not equal to the total of sl no (Ei+Eii+Eiii+Eiv+Ev+Evi)
411	A	In Part A Manufacturing Account, Total debits to manufacturing account as per Sl.No. 1F should be equal to Sl.No. 1(Aiii+B+C+D+Evii)	Total debits to manufacturing account as per Sl no 1F is not equal to Sl no 1(Aiii+B+C+D+Evii)
412	A	In Part A Manufacturing Account, the total of closing stock should be equal to the sum of break-up of closing stock	In Part A Manufacturing Account the sum of 2i+2ii and sl no.2 are inconsistent
413	A	In Part A Manufacturing Account, Sl.No. 3 "Cost of Goods Produced – transferred to Trading	Sl no 3 Cost of Goods Produced – transferred to Trading Account should be equal to 1F-2

		Account (1F - 2)" should be equal to 1F-2	
41 4	A	In Part A Manufacturing Account, Negative signs will not be allowed other than in Sl.No. 3 "Cost of Goods Produced – transferred to Trading Account"	Value at field <b>other than sl no 3</b> of Manufacturing account is negative
41 5	A	In Part A-Trading Account, Total of other operating revenue should be consistent with individual row item	In Part A -Trading Account-sum of sl.no. 4Aiii(a)+4Aiii(b) is not consistent with value in Sl no. 4Aiii(c )
41 6	A	In Part A-Trading Account, Sl.No. 4A(iv) should be equal to sum of Sl.No. 4A(i)+4A(ii)+4A(iii)	In Part A -Trading Account- sum of Sl. No.4A(i)+4A(ii)+4A(iii) and value at Sl no. 4A(iv) are inconsistent
41 7	A	In Part A-Trading Account, Sl.No. 4A(Cix) should be equal to total of Sl.No. 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii	In Part A-Trading account the total of "Duties, taxes and cess received or receivable in respect of goods and services sold or supplied" in sl no 4Cix is not equal to total of sl no 4Ci+4Cii+4Ciii+4Civ+4Cv+4Cvi+4Cvii+4Cviii
41 8	A	In Part A-Trading Account, Total revenue from operations in Sl.No. 4D should be equal to (Aiv + B +Cix)	Total revenue from operations in Sl no 4D is not equal to (Aiv + B +Cix)
41 9	A	In Part A Trading Account, Total Direct expenses should be equal to sum of carriage Inward, power and fuel and other direct expenses	Direct expenses in sl no 9 is not equal to sum of 9i+9ii+9iii
42 0	A	In Part A Trading Account, Total of Duties and taxes, paid or payable, in respect of goods and services purchased should be equal to sum of (10i + 10ii + 10iii + 10iv + 10v	Duties and taxes, paid or payable, in respect of goods and services purchased as per sl no 10xii is not equal to sum of 10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi

		+ 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	
42 1	A	In Part A Trading Account, Sl.No. 12 should be equal to sum of (6-7-8-9-10xii-11)	Gross Profit from Business/Profession - transferred to Profit and Loss account as per Sl no 12 is not equal to Sl no (6-7-8-9-10xii-11)
42 2	A	In Part A Trading Account, Negative signs should not be allowed other than in Sl.No. 11 and/or 12	Value at field other than sl no 11 and/or 12 of Trading account is negative
42 3	A	In Part A Trading account, turnover is more than Rs. 10 crores or receipts from profession is more than Rs. 50 lakhs then assessee is liable to get books of accounts audited u/s 44AB	If Part A Trading account, Sl no Aiv is greater than Rs. 10 crores and AND In Part A -General Audit Information - a2ii or a2iii or both are selected as No or B is greater than Rs. 50 Lakhs and in audit information sl no b flag is 'NO'
42 4	A	Value mentioned in Sl.No. 11 Cost of Goods Produced – transferred from Manufacturing Account should be equal to value mentioned in Sl.No. 3 of Part A Manufacturing Account Cost of goods produced – Transferred to trading Account	Sl no 11 of Part A trading Account Cost of goods produced – Transferred from Manufacturing Account is not equal to Sl no. 3 of Part A Manufacturing Account-Cost of Goods Produced – transferred to Trading Account.
42 5	A	Sl.No. 13 Gross profit transferred from Trading Account should be equal to Sl.No. 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account ) of Part A trading account	Sl no 13 Gross profit transferred from Trading Account od Part A P&L should be equal to Sl no 12 (Gross Profit from Business/Profession - transferred to Profit and Loss account ) of Part A trading account



426	A	In schedule Part A-P & L, total of Any Other Income (Specify Nature and Amount) at Sl.No. 14xic should be equal to break up of Sl.No. 14x(ia + ib)	In schedule Part A-P & L, the break up of Any Other Income (Specify Nature and Amount) at Sl.No. 14.xic shall be equal to sum of Sl.No. 14.x.(ia + ib)
427	A	In schedule Part A-P & L, total of other income at Sl.No.14 should be equal to the sum of break up of other income.	Sum of other income sl. no. 14 (i + ii + iii + iv + v + vi + vii + viii + ix + x+xic) is not equal to total of other income in Schedule Part A- P&L
428	A	In Part A P&L, Sl.No. 15 Total of credits to profit and loss account (13+14xii) should be equal to the sum of Sl.No. 13+14xii	In part A P& L sl no. 15 should be equal to sum of 13+14xii
429	A	In Part A P&L, If Sl.No. 22xiia is Yes then Sl.No. 22xiib should be filled	If Si no 22xiia is yes then Sl no 22xiib cannot be Zero or null or blank
430	A	In Part A P&L, Sl.No. 22xi Compensation to employees should be equal to sum of 22i to 22x	Sl no 22xi Compensation to employees should be equal to sum of 22i to 22x
431	A	In Part A P&L, Sl.No. 23v "Total expenditure on insurance" should be equal to the sum of Medical Insurance, Life Insurance, Keyman's Insurance and Other Insurance including factory, office, car, goods, etc.	Sl no 23v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) should be equal to sum of sl no 23i + 23ii + 23iii + 23iv)
432	A	In Part A P&L, "Total Commission" at Sl.No.30iii should be equal to the sum of commission Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others	Sl no 30iii commission should be equal to sl no 30i+30ii

43 3	A	In Part A P&L, "Total Royalty" at Sl.No. 31iii should be equal to the sum of Royalty Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others	Sl no 31iii Royalty should be equal to sl no 31i+31ii
43 4	A	In Part A P&L, Sl.No. 32iii "Professional / Consultancy fees / Fee for technical services" should be equal to the sum of fees Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others	Sl no 32iii Professional / Consultancy fees / Fee for technical services should be equal to sl no 32i+32ii
43 5	A	In Sch P&L , Sl.No. 44x should be equal to breakup individual values	Sl no 44xTotal rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix) should be equal to sum of sl no 44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix
43 6	A	In Part A P&L, Sl.No. 46 "Other expenses" should be equal to the sum of individual fields	Sl no 46 Other expenses should be equal to sum of 46i+46ii
43 7	A	In Part A P&L, Sl.No. 47 "Total Bad Debt" should be equal to the sum of Individual fields	In schedule Part A-P & L, the sum of Bad Debts, amount entered in Sl. No 47i + 47ii + 47iii shall be consistent with total of Sl.No.47.iv. Total Bad Debt (47i (All PAN) + 47ii + 47iii )
43 8	A	In Part A P&L, Sl.No. 50 "Profit before interest, depreciation and taxes" should be equal to the sum of (15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49))	Sl no 50 Profit before interest, depreciation and taxes should be equal to sum of sl no 15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)

439	A	In Part A P&L, Sl.No. 51iii should be equal to sum of Interest Paid outside India, or paid in India to a non-resident other than a company or a foreign company and To others	Sl no 51iii interest should be equal to sl no 51i+51ii
440	A	In Part A P&L, Sl.No. 53 "Net profit before taxes" should be equal to the sum of (Profit before Interest, depreciation and taxes - Total Interest - Depreciation and amortization)	Sl no 53 Net profit before taxes should be equal to sl no 50 – 51iii – 52
441	A	In Part A P&L, Sl.No. 56 "Profit after tax" should be equal to the sum of (Net Profit before Taxes - provision for current tax - provision for deferred tax)	Sl no 56 Profit after tax should be equal to 53 - 54 - 55
442	A	In Part A P&L, Sl.No. 58 should be equal to sum of Sl.No. 56 + 57	Sl no 58 Amount available for appropriation, should be equal to 56+57
443	A	In Part A P&L, Sl.No. 60 "Balance carried to balance sheet in proprietor's account" should be equal to Sl.No. 58 - 59	sl no 60 Balance carried to balance sheet in proprietor's account should be equal to sl no 58 –59
444	A	In Part A P&L, Sl.No. 61(i)" Gross Turnover or Gross Receipts" should be equal Sl.No. 61ia + 61ib	Sl no 61(i) Gross Turnover or Gross Receipts should be equal to sum of sl no 61ia + 61ib
445	A	In Part A P&L, Sl.No. 61(ii) Presumptive Income under section 44AD should be equal to Sl.No. 61iia + 61iib	Sl no 61(ii) Presumptive Income under section 44AD should be equal to sum of sl no 61iia + 61iib

446	A	In Profit & Loss A/c, field 61(ii)(a) cannot be less than 6% of field 61(i)(a).	sl no 61ia cannot be less than 6% of the amount in sl no 61ia  Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml )
447	A	In Profit & Loss A/c, field 61(ii)(b) cannot be less than 8% of field 61(i)(b).	sl no 61iib cannot be less than 8% of the amount in sl no 61ib  Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml )
448	A	Income disclosed u/s 44AD can not be more than gross receipts	Part A P&L - sl no 61ib is Less than 61iib
449	A	Income disclosed u/s 44AD can not be more than gross Turnover	Part A P&L - sl no 61ia is Less than 61ia
450	A	In Profit & Loss A/c, Sl.No. 62ii cannot be less than 50% of the amount in Sl.No. 62i	Sl no 62ii is less than 50%of 62i  Note : Round off -1. (i.e, if the value in XML is less than upto 1/- of temporary calculated value, don't restrict the xml )
451	A	In Part A P&L, if "Business code" u/s 44AD is selected then it is mandatory to declare income u/s 44AD.	If In Part A P&L "business code" u/s 44AD is selected and income in field 61(i) and/or 61(ii) is zero or null
452	A	In Part A P&L, Nature of business must be filled by the assessee if 61(i) and /or (ii) is greater than zero	If sl no 61 nature of business is blank and sl no 61 (i) and/or 61(ii) is greater than zero
453	A	In Part A P&L, If "business code" u/s 44ADA is selected then it is mandatory to declare income u/s 44ADA.	If In Part A P&L "business code" u/s 44ADA is selected and income in field 62(i) and/or 62(ii) is zero or null
454	A	In Part A P&L, Nature of profession must be filled by the assessee if 62(i) and /or (ii) is greater than zero	If sl no 62 nature of Profession is blank and sl no 62 (i) and/or 62(ii) is greater than zero
455	A	In Part A P&L, If "business code" u/s 44AE is selected then it is mandatory to	If In Part A P&L "business code" u/s 44AE is selected and income in field 63(i) and/or 63(ii) is zero or null

		declare income u/s 44AE.	
456	A	In Part A P&L, Nature of business must be filled by the assessee if 63(ii) is greater than zero	If sl no 63 nature of business is blank and sl no 63(ii) is greater than zero
457	A	In Part A P&L, Income u/s 44ADA cannot be more than Gross receipts	Part A P&L - sl no 62ii is more than 62i
458	A	In schedule BP value mentioned in the field 36(i) "Section 44AD" should be equal to the amount mentioned at the field "Presumptive income under section 44AD" of Schedule P&L.	If sl no 36(i) is not equal to 61(ii) of schedule P&L
459	A	In schedule BP, field 36(ii) "Section 44ADA (62(ii) of schedule P&L)" should match with field 62(ii) "Presumptive Income under section 44ADA " of Schedule Profit & Loss A/c.	If sl no 36(ii) is not equal to 62(ii) of schedule P&L
460	A	In schedule BP, field 36(iii) "Section 44AE (63(ii) of schedule P&L)" should match with field 63(ii) "Total presumptive income from goods carriage u/s 44AE" of Schedule Profit & Loss A/c	If sl no 36(iii) is not equal to 63(ii) of schedule P&L
461	A	In Part A P&L, If Sl.No. 63(ii) "Total presumptive income from goods carriage u/s 44AE" is greater than zero than table 63(i) of 44AE should be filed.	In schedule P&L, in schedule 44AE, under goods carriage schedule, the value at field 63(ii) (Presumptive Income) is MORE THAN ZERO but details in table from "registration no.of vehicle" to "Presumptive income" were not filled

46 2	A	In Part A P&L, Total presumptive income from goods carriage u/s 44AE in field 63(ii) should be equal to the breakup of presumptive income u/s 44AE in column 5	Part A P&L - Sl No. 63(ii) is not equal to column 5 "Presumptive income u/s 44AE "
46 3	A	In Part A P&L, in table 63(i) of 44AE, total of column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" shall not exceed 120.	In schedule 44AE, total of all such individual rows is MORE THAN 120.
46 4	D	In Part A P&L, tonnage of goods carriage cannot exceed 100MT	if in 44AE table column no 2 is exceeding 100 MT
46 5	A	In Part A P&L, in table 63(i) of 44AE, if the Tonnage capacity at column 3 "Tonnage Capacity of goods carriage(in MT)" is less than or equal to 12MT then column 5 "Presumptive income u/s 44AE for the goods carriage" cannot be less than column 4 "Number of months for which goods carriage was owned / leased / hired by assessee" *7500.	In Sl no 63 column 5 is less than : 1.- for Tonnage<=12MT-Rs. 7500 *no. of months 2.-for Tonnage >12MT-Tonnage *1000*no. of months
46 6	A	In Schedule BP, Sl.No. 2a "Net profit or loss from speculative business" should be equal to 65iv of Schedule P&L	In Sch BP Pt 2a "Net profit or loss from speculative business" is not equal to 65iv of Schedule P&L  Note this rule to be implemented only if Sl.No. 65(iv) > Null/Blank
46 7	A	Presumptive Business Income Under Section 44AD cannot be disclosed by Non-Resident.	status in Part A - General is selected as non resident and value at field 44AD & 44ADA is greater than Zero

468	A	The provisions of 44AD is not applicable for General commission agents and persons carrying on professions as referred in section 44AA(1).	<p>The value at field "61ii" is greater than " zero" in schedule P/L and</p> <p>In schedule NOB- Nature of Business, column "Code [Please see instruction]" is filled with any of the following codes :</p> <p>14001, 14002,14003, 14004, 14005, 14006,14008, 16001, 16002, 16003, 16004,16005,16007,16008,<b>16009,16011,16013</b>,16018, <b>16019_1</b>, <b>16020</b>, 18001,18002,18003,18004,18005,18010,18011,18012, 18013,18014, 18015, 18016,18017,<b>18018</b>, <b>18019</b>, <b>18020</b>, 20010,20011,20012, 09005</p>
469	A	Tax Payer has claimed loss under the head "Profits and gains of Business or Profession"/No account Case section(Part B) of Profit & Loss A/c; however, then Part A - Balance Sheet and Part A - Profit and Loss Account should be filled and books of account should be audited.	<p>(1a. In P&amp;L, if gross profit / net profit [ field ref (in fields 64(i)(b) / 64(i)(d) / 64(ii)(b) / 64(ii)(d) / 65(ii) / 65(iv) or sum of negative values of these all fields) &lt; - 2.50 L or</p> <p>1b. Sum of negative values of 64(i)(d) + 64(ii)(d) + 65(iv) or Sum of negative values of 64(i)(b) + 64(ii)(b) + 65(ii) &lt; -2.5L or</p> <p>2. In BP, sl.no.1 &lt; -2.5 L or</p> <p>3. In BP, sl.no.38 &lt; -2.5L )</p> <p>AND</p> <p>(a. Trading, Manufacturing and P&amp;L filled but Balance Sheet is not filled or</p> <p>b. Balance Sheet filled but Trading, Manufacturing and P&amp;L is not filled or</p> <p>c. both Trading, Manufacturing and P&amp;L and Balance Sheet are not filled )</p> <p>Note : Zero and NULL, both are treated as Not filled.</p> <p>Note : Fields in Trading, Manufacturing and P&amp;L from sl.no.1 to sl.no.53.</p> <p>Note : Balance sheet : fields sl.no.1 to 5 in "Source of funds" and sl.no.1 to 5 in "Application of funds"</p>

47 0	A	<p>Income under business and profession is disclosed then gross receipts should be mentioned in profit and loss account</p> <p>OR</p> <p>Profit shown is less than 50% of gross receipts then details of maintenance of the books of accounts and audit report u/s 44AB in Part A-General should be filled</p>	<p>44AB Flag = No in Audit information schedule</p> <p>AND</p> <p>In Part B – TI, Total Income &gt; 2,50,000/-</p> <p>AND</p> <p>Presumptive income u/s 44ADA field in Schedule BP &gt; Zero</p> <p>AND</p> <p>All other fields in Schedule BP = Zero or Null</p> <p>AND</p> <p>44ADA income in Schedule BP &lt; 50% of (sum of item 4B (Gross Receipts from profession) of Trading account, 62(i) of P&amp;L and 64(ii)(a) (Gross receipts from profession in no accounts case)</p> <p>OR</p> <p>Item 4B (Gross Receipts from profession) of Trading account &gt; Zero/Null</p> <p>AND/OR</p> <p>Sr.No.64 (ii)a (Gross Receipts in case of No accounts case) of Part B-P&amp;L &gt; Zero/Null</p> <p>AND</p> <p>Sr.No.62(i) of P&amp;L &gt; Zero/Null</p> <p>AND</p> <p>44ADA in Schedule BP&gt;Zero/Null</p> <p>AND</p> <p>In Part B-TI, Total Income &gt; 2,50,000/-</p> <p>AND</p> <p>44ADA in Schedule BP &lt; Sl No. 1 of ScheduleBP</p> <p>And</p> <p>44ADA in Schedule BP&lt; 50% of Sl.No.62(i)(Gross receipts u/s.44ADA)</p> <p>OR</p> <p>44ADA in Schedule BP&gt;Zero</p> <p>And</p> <p>Item 4B (Gross Receipts from profession) of Part A-P&amp;L = Zero/Null</p> <p>And</p> <p>Sr.No. 64(ii)(a) (Gross Receipts from profession in case of No accounts case) of P&amp;L = Zero/Null</p> <p>and</p> <p>sl.no.62(i) of P*L - Zero/null</p> <p>Note: 1) While computing 50% in the above conditions, a threshold benefit of Rs.1,000/- to be given</p>
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47 1	A	In Schedule P&L, Sl.No. 64(i)(d) should be equal to Sl.No. 64(i)(b) - 64(i)(c).	In Schedule P&L, Sl.No 64(i)(b)- Sr.no 64(i)(c) NOT equal to Sl.No 64(i)(d). Note : If Sl.No 64(i)(b)- Sr.no 64(i)(c) is negative, consider it as zero.
47 2	A	In Schedule P&L, Sl.No. 64(ii)(d) should be equal to Sl.No. 64(ii)(b) - 64(ii)(c).	In Schedule P&L, Sr.no 64(ii)(b)- Sr.no 64(ii)(c) should be equal to Sr.no 64(ii)(d) Note : If Sl.No 64(ii)(b)- Sr.no 64(ii)(c) is negative, consider it as zero.
47 3	A	In Schedule P&L, Sl.No. 64(i)(b) cannot be more than Sl.No. 64(i)(a)	In Schedule P&L, Si.no 64(i)(b) is more than Si.no64(i)(a)
47 4	A	In Schedule P&L, Sl.No. 64(ii)(b) cannot be more than Sl.No. 64(ii)(a)	In Schedule P&L, Si.no 64(ii)(b) is more than Si.no 64(ii)(a)
47 5	A	In Schedule P&L, Sl.No. 64ia should be equal to sum of Sl.No. 64ia1 + 64ia2	Sl no 64ia should be equal to sum of Sl no 64ia1+64ia2
47 6	A	In Schedule P&L, Sl.No. 64iia should be equal to sum of Sl.No. 64iia1 + 64iia2	Sl no 64iia should be equal to sum of sl no 64iia1+64iia2
47 7	A	In Schedule P&L, Total profit as per Sl.No. 64iii should be equal to sum of 64i + 64ii	Total profit as per 64iii should be equal to sum of 64i+64ii
47 8	A	In Part A P&L, Sl.No. 65iv "Net income from speculative activity" should be equal to equal with the difference between Gross profit (65ii) and Expenses (65iii)	Sl no 65iv Net income from speculative activity should be equal to Gross profit (65ii)- Expenses 65(iii)
47 9	A	Assessee should provide valid Mobile Number	If Assessee selects country code as "+91 - India" at the field provided "Country" in schedule "Part A General" and gives mobile no 1 or 2 as less than or more than 10 digits.  Please note that mobile no starting with zero is not valid.
48 0	A	HUF cannot claim relief u/s 89	In Filing status assessee is HUF, Sl. No.6a (Relief u/s 89) in Part B-TTI cannot be claimed
48 1	A	Name entered in the return should match with the name as per	The name as entered by you in the return does not match with the name as per the PAN date base.

		the PAN database	
48 2	A	If taxpayer claiming benefit of senior citizen or super senior citizen then date of birth should be matched with PAN database	The Date of Birth mentioned in Part A General Information of Schedule Income Details does not match with the Date of Birth as per the PAN data base/ Aadhaar Database <b>Note: This rule is applicable only if status of assessee is individual</b>
48 3	A	If the original return is filed under section 142(1) then taxpayer cannot file revised return	If return is being filed u/s 139(5) and if entry is available in e-filing table for original return which is filed u/s 142(1)
48 4	A	In Part A General, "Whether you have held unlisted equity shares at any time during the previous year?" is selected as "Yes" then details in table should be filled	In Part-A general if Yes is selected in "Whether you have held unlisted equity shares at any time during the previous year?" AND at least one row is not filled Following condition to be factored: If any field > 0 then rule is not applicable i.e ignore this rule i.e. If all the fields in is 0 only then trigger this rule
48 5	A	In Part A General information, "Are you governed by Portuguese Civil Code as per section 5A?" is selected as Yes then schedule 5A should be filled	In Part-A general Sl. No.F "status 5A" is Yes -and None of the columns in Schedule 5A are filled
48 6	A	If return is being filed by Representative Assessee then PAN quoted in return should be same as the PAN who is trying to upload the return.	"In Part A General, Return is being filed by Representative Assessee but the PAN quoted in representative assessee field is not same as the PAN who is trying to upload the return. Note: This rule will be applicable only if field "Whether this return is being filed by a representative assessee?" is selected as Yes"
48 7	A	In Verification, if representative is selected from dropdown of capacity then Yes should be selected in "Whether this return is being filed by a representative	If in Part- Verification capacity is selected as "Representative" from drop down & Details regarding "Name of the representative, Capacity of the representative, Address of the representative and Permanent Account Number (PAN)" is not filled.

		assessee" & details of representative assessee in Part-A General and details of representative should be filled	
488	A	In Part A General, Are you filing return of income under Seventh proviso to Section 139(1) is selected as Yes then details should be provided	In Part-A general if Yes is selected in "Are you filing return of income under Seventh proviso to Section 139(1) " AND Details are not filled  <b>Note: This rule is applicable only if status of assessee is individual</b>
489	A	In Part A General, Whether you were Director in a company at any time during the previous year? is selected as Yes then the details should be filled	In Part-A general if Yes is selected in "were Director in a company at any time during the previous year?" AND at least one row is not filled
490	A	Donee PAN mentioned in Schedule 80G cannot be the same as the assessee PAN or the verification PAN	If "PAN of the donee" in Sch 80G ( if filled ) is equal to Assessee PAN mentioned in Part A General Information of Schedule Income Details or PAN as entered in verification part .
491	B	If assessee is liable to audit u/s 44AB then Form 3CA-3CD / Form 3CB-3CD should be filed.	If Part A- general Audit details (b) selected as "yes" and If Part A -general Audit details ( c) selected as "yes", and Form 3CA-3CD or Form 3CB-3CD for the AY 2021-22 is not filed
492	D	If audit report u/s 44DA is mentioned then Form 3CE is should be filed.	If Part A general field d(2)section selected as 44DA and if in Part A General Audit field "Whether have you furnished such other audit report?" Has been selected as yes , and form 3CE for the AY 2021-22 is not filed.
493	D	Assessee has Capital Gain in case of Slump Sale then Form 3CEA should be filed	If field A2 and B2 of Sch CG is greater than zero, and form 3CEA for the AY 2021-22 is not filed.
494	D	If assessee is liable to audit u/s 92E then Form 3CEB should be filed.	If Part A general field "Are you liable for audit u/s 92E" and if in Part A General Audit field "whether the accounts have been audited u/s. 92E?" Has been selected as yes , and form 3CEB for the AY 2021-22 is not filed.

49 5	D	If assessee is liable to pay AMT u/s 115JC then Form 29C should be filed.	If Part A general field d(2) section selected as 115JC and if in Part A General Audit field "Whether have you furnished such other audit report?" Has been selected as yes , , and form 29C for the AY 2021-22 is not filed.
49 6	A	In Part A General information, if Assessee is liable for audit u/s 44AB and Yes is selected for accounts have been audited by an accountant, information relating to auditor and audit report should be furnished	Audit information, Sl no b and c are selected as 'Yes' and sl no C(1), C(2), C(3) , C(6), C(7) are blank
49 7	A	In Part A General information, "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" is mandatory	Audit Information, Sl. No. a2 cannot be blank
49 8	A	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as No then Sl.No. a2i cannot be left blank	Audit Information, Sl. No. a2i cannot be blank, if a2 is selected as no
49 9	A	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as Yes, then Sl.No. a2ii cannot be left blank	Audit Information, Sl. No. a2ii cannot be blank, if a2 (i) is selected as Yes

500	A	In Part A General information, If Assessee selects field "Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB" as No, then Sl.No. a2iii cannot be left blank	Audit Information, Sl. No. a2iii cannot be blank, if a2 (i) is selected as Yes
501	A	In Part A General information, Date of audit report cannot be after system date	"Date of Audit report" in Part A General : Audit Information at C-7 , D(ii), D (iii), e(iv) cannot be greater than system date
502	A	Non-resident is not eligible to disclose Income from Patent u/s 115BBF	In Filing status Residential Status is "Non Resident" and Sl. No. 2dxvi (115BBF) of Schedule OS or 3e (115BBF) in Schedule BP is greater than Zero
503	A	If Assessee is not liable to maintain accounts as per section 44AA, then clause 6 of Balance sheet and clause 61 to 65 of profit and loss account cannot be blank	Audit information, If No is selected for field "whether you have maintained the accounts as per section 44AA"
504	A	TAN number should be valid.	First three alphabets should be as per list TAN codes on field TAN
505	A	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	In Schedule 112A, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5 This rule will not be applicable if drop is selected as "After 31st January, 2018" in schedule 112A  Note : round of each field total for +100 or -100.
506	A	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	In Schedule 112A, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9 Note : Round off +2 and - 2 for Col 7 will be allowed
507	A	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	In Schedule 112A, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11 Note : Round off +2 and - 2 for Col 9 will be allowed

508	A	In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	<p>In Schedule 112A, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10</p> <p>This rule will not be applicable if drop is selected as "After 31st January, 2018" in schedule 112A</p> <p>Note : round of each field for +100 or -100.</p>
509	A	In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)	<p>In Schedule 112A, Col. 13 Total deductions should be equal to sum of Col. (7+12)</p> <p>Note : round of each field for +100 or -100.</p>
510	A	In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	<p>In Schedule 112A, Col. 14 Balance should be equal to the output of Col. 6-Col. 13</p> <p>Note : round of each field for +100 or -100.</p>
511	A	In Schedule 112A, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual amounts entered in respective column	<p>In Schedule 112A, Total should be equal to the sum of Sl. No. (1+2+3+4+.....)</p> <p>Note : round of each field total for +100 or -100.</p>
512	A	In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5	<p>In Schedule 115AD(1)(iii) proviso, Col. 6 Total Sale Value should be equal to Col. 4*Col. 5</p> <p>This rule will not be applicable if drop is selected as "After 31st January, 2018" in schedule 15AD(i)(b)(iii) proviso</p> <p>Note : round of each field for +100 or -100.</p>
513	A	In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9	<p>In Schedule 115AD(1)(iii) proviso, Col. 7 Cost of acquisition without indexation should be higher of Col. 8 and Col. 9</p>
514	A	In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11	<p>In Schedule 115AD(1)(iii) proviso, Col. 9 If the long term capital asset was acquired before 01.02.2018 should be lower of Col. 6 and Col. 11</p>

51 5	A	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10	In Schedule 115AD(1)(iii) proviso, Col. 11 Total Fair Market Value of capital asset as per section 55(2)(ac) should be equal to Col. 4*Col. 10  This rule will not be applicable if drop is selected as "After 31st January, 2018" in schedule 15AD(i)(b)(iii) proviso  Note : round of for +100 or -100.
51 6	A	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)	In Schedule 115AD(1)(iii) proviso, Col. 13 Total deductions should be equal to sum of Col. (7+12)  Note : round of each field for +100 or -100.
51 7	A	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13	In Schedule 115AD(1)(iii) proviso, Col. 14 Balance should be equal to the output of Col. 6-Col. 13  Note : round of each field for +100 or -100.
51 8	A	In Schedule 115AD(1)(iii) proviso, Total of Col 6, 7, 8, 9, 11, 12, 13 and 14 should be equal to the sum of individual amounts entered in respective column	In Schedule 115AD(1)(iii) proviso, Total should be equal to the sum of Sl. No. (1+2+3+4+.....)  Note : round of each field total for +100 or -100.
51 9	A	In Schedule 80G, amount of deduction computed should not be more than the eligible amount	In Schedule 80G if value at field Total field of "Eligible amount of Donations" (F in Schedule 80G) is more than value at field "Total Donations"(E in Schedule 80G)
52 0	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. A against one donee PAN.	in Schedule 80G sl no A / B/ C/D donation in cash is more than Rs. 2000 in each field If donation in cash > Rs.2000, then eligible amount of donation cannot exceed donation in other mode
52 1	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. B against one donee PAN.	

52 2	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. C against one donee PAN.	
52 3	A	Deduction u/s 80G is not allowed for donation made in cash above Rs. 2,000/- at Sl.No. D against one donee PAN.	
52 4	A	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation at point A should be equal to the sum of Donation in Cash and Donation in other mode
52 5	A	in Schedule 80G, Total Donation at point B should be equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation point B should be equal to the sum of Donation in Cash and Donation in other mode
52 6	A	in Schedule 80G, Total Donation at point C should be equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation point C should be equal to the sum of Donation in Cash and Donation in other mode
52 7	A	in Schedule 80G, Total Donation at point D should be equal to the sum of Donation in Cash and Donation in other mode	in Schedule 80G, Total Donation point D should be equal to the sum of Donation in Cash and Donation in other mode
52 8	A	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)	In Sch 80G, Total Donation at point E should be equal to the sum of (Aiii+Biii+Ciii+Diii)



529	A	In Schedule HP, Standard deduction allowed on House property should be equal to 30% of Annual value.	Schedule HP - Value at field "1g" is not equals to 30% of Annual value at "1f" in schedule HP. This rule shall be implemented for all properties in HP & value at field "1g" is greater than zero  Note 2: Rounding off +2 and -2. (i.e, if the value in XML is between +2 and -2 of temporary calculated value, don't restrict the xml )
530	A	In Schedule HP, Ownership of house is selected as co-owned house property then assessee's share and co-owner(s) share should be equal to 100 %.	In schedule HP, the answer to the question " Is the property co-owned" is "YES" and sum of assessee's share in the property plus share of co-owner is less than 100%.
531	A	In Schedule HP, In case property is co-owned, annual value of the property owned should be equal to own percentage share *annual value.	If "Type of HP" is Let out/ Deemed let out, Schedule HP - If the answer to the question "Is the property co-owned?" is "yes" then value at field 1(f) should be equal to Assessee's percentage of share in the property *value at field 1e (applicable for all properties ).
532	A	In Schedule HP, Assessee cannot claim interest on borrowed capital if assessee's share of co-owned property is zero	If in "Schedule HP", Co-owned Flag is Y and Assessee's share of percentage in property is ZERO and Sl.no. "1h" is greater than ZERO.
533	A	In Schedule HP, Municipal tax cannot be claimed if Gross rent received/ receivable/ lettable value is zero or null	Value at field "1c" in "Schedule HP" is more than zero AND Value at field "1a" in "Schedule HP" is zero or null
534	A	In Schedule HP, Type of "House Property" is selected as "Self-occupied" then maximum Interest on borrowed capital cannot be claimed more than Rs. 2,00,000. Deduction is available only if option "No" is selected for 'Are you opting for new tax	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and type of House property is selected as "SOP", and value at field 1h, 2h....n..... of Schedule HP is greater than 2 lakh.

		regime u/s 115BAC?	
535	A	In Schedule HP, Sl.No. 3 should be equal to sum of Sl.No. 1k+2K+2	In schedule HP, sl.no.4 (Income from House property) is not equal to sum of sl.no.1k (of all properties) + sl.no.23
536	A	In Schedule HP, In case of type of property is let out or deemed let out then Gross rent received/ receivable/ lettable value should be more than zero	In "Schedule HP" If "Type of House Property" is "Deemed Let out" or "Let Out" and Value at field "1a of all the properties" is null or Zero.
537	A	In Schedule HP, Sl.No. 1e - Annual Value should be equal to Sl.No. (1a- 1d)	In "Schedule HP" if the value at field 1e is NOT Equal to Sum of Sl no. (1a-1d)
538	A	In Schedule HP, Sl.No. 1d -Total should be equal to Sl.No. (1b+1c)	In "Schedule HP" if the value at field 1d is NOT Equal to Sum of Sl no. (1b+1c)
539	A	In Schedule HP, Sl.No. 1i "Total" should be equal to Sl.No. (1g+1h)	In "Schedule HP" if the value at field 1i is NOT Equal to Sum of Sl no. (1g+1h)
540	A	In Schedule HP, Sl.No. 1k "Income from House Property (1f – 1i + 1j)" should be equal to Sl.No. (1f – 1i + 1j)	In "Schedule HP" if the value at field 1k is NOT Equal to Sum of Sl no. (1f-1i+1j)
541	A	In Schedule HP, Sl.No. 2 "Pass through income" should be equal to the amount of net income/ loss of HP mentioned in Schedule PTI	Schedule HP Sl. No. 2 is not equal to the sum of net income col. 9 of Sl. No. (i) of Sch PTI against all the Names of business trust / investment fund
542	A	In Schedule HP, assessee cannot claim more than two house is claimed to be self occupied	In Schedule HP, more than two house is claimed to be self occupied  or  annual lettable value for the properties is zero or null for more than two house and interest on borrowed capital has been claimed as deduction for more than

			two self occupied property
54 3	A	In Schedule 80D, Deduction at Sl. No. 1a Self and Family will be allowed to the extent of 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 1a is greater than 25000
54 4	A	In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Deduction at Sl. No. 1a should be equal to sum of Sl. No (i+ii)  Note : This validation need to be checked if (i+ii) < 25000
54 5	A	Deduction of Preventive Health Check up under section 80D for Self and Family and/or Parents cannot be greater than 5000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Since option No is selected for 'Are you opting for new tax regime u/s 115BAC?',In Schedule 80D, value of all the fields 1(a)(ii), 1(b)(ii), 2(a)(ii), 2(b)(ii) combined together is greater than 5000
54 6	A	In Schedule 80D, Deduction at Sl. No. 1b Self and Family (Senior Citizen) will be allowed to the extent of 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 1b is greater than 50000

547	A	In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule 80D, Deduction at Sl. No. 1b should be equal to sum of Sl. No (i+ii+iii)  Note: This validation to be checked if value at Sl. No. (i+ii+iii) is less than 50000
548	A	In Schedule 80D, Deduction at Sl. No. 2a Parents will be allowed to the extent of 25000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 2a is greater than 25000
549	A	In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule 80D, Deduction at Sl. No. 2a should be equal to sum of Sl. No (i+ii)  Note: This validation to be checked if value at Sl. No.(i+ii) is less than 25000
550	A	In Schedule 80D, Deduction at Sl. No. 2b Parents (Senior Citizen) will be allowed to the extent of 50000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, value at field 2b is greater than 50000
551	A	In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii)	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule 80D, Deduction at Sl. No. 2b should be equal to sum of Sl. No (i+ii+iii)  Note: This validation to be checked if value at Sl. No. (i+ii+iii) is less than 50000
552	A	In Schedule 80D, Sl. No. 3 Eligible amount of deduction will be allowed to the extent of 100000. Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In Schedule 80D, Sl. No. 3 Eligible amount of deduction is greater than 100000

553	A	In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b)	<p>If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule 80D, Eligible amount of deduction at Sl. No. 3 should be equal to sum of Sl. No (1a+1b+2a+2b) subject to GTI</p> <p>Note: This validation to be checked if value of Sl. No. (1a+1b+2a+2b) at is less than 100000</p>
554	A	If deduction u/s 80G is claimed in Sch VIA then details should be provided in Schedule 80G	<p>Option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule VI A , value in field 80G (Pt. m) System calculated value is greater than zero</p> <p>AND</p> <p>In "80G schedule", the field "Total Eligible Amount of Donation" field is "Zero" or "NULL".</p>
555	A	If deduction u/s 80D is claimed in Sch VIA then details should be provided in Schedule 80D	<p>In Schedule VI A , value in field 80D (Pt. f) System calculated value is greater than zero</p> <p>AND</p> <p>In "80D schedule", the field Sl. No. 3 "Eligible Amount of Deduction" field is "Zero" or "NULL".</p>
556	A	In Schedule VI-A, 80D claimed should be equal to Eligible amount of deduction of Schedule 80D subject to GTI	In schedule Chapter VIA, in Sr No 1(f) value in field 80D is not equal to the field Sl. No. 3 "Eligible Amount of Deduction" of Schedule 80D subject to GTI
557	A	In Schedule S, Sl.no 1 Gross Salary (1a + 1b + 1c) should be equal to the sum of Sl.no 1a+1b+1c	<p>In "Schedule S" if value at Sl.no1 is not equal to sum of Sl.no 1a+1b+1c</p> <p>Note : This check also needs to be done when there are multiple employment details</p>
558	A	In Schedule S, Sl.No. 2 Total Gross Salary(from all employers) should be sum of Sl.No. 1 +2+3....	In "Schedule S", Sl.no 2 Total Gross Salary should be sum of Sl.no1 +.... Of all employers.
559	A	In Schedule S, Sl.No. 3 Allowances to the extent exempt u/s 10 should be equal to the sum of all the dropdowns	In Schedule S, Sl.no 3 Allowances to the extent exempt u/s 10 should be sum of all the dropdowns
560	A	In Schedule S , Sl. No. 4 Net Salary should be output of Sl.No. 2 - 3	<p>In "Schedule S", if value at Sl.no.4 is not equal to difference of Sl.no 2-3</p> <p>Note: This rule will be applicable if 2 is greater than 3 If 2 &lt; 3, then 4 should be "Zero"</p>

56 1	A	In Schedule S, Sl. No. 5 "Deductions u/s 16 (5a+5b+5c)" should be sum of 5a+5b+5c	In "Schedule S" If value at Sl.no.5 is not equal to sum of Sl.n 5a+5b+5c
56 2	A	In Schedule S, Sl.no. 6 "Income chargeable under Salaries" should be output of Sl.No. 4-5	In "Schedule S" If value at 6 is not equal to difference of 4-5 Note: This rule will be applicable if 4 is greater than 5
56 3	A	Exemption u/s 10(10) for gratuity shall not exceed income offered under the head Salary u/s 17(1) under sub head gratuity receipt and cannot exceed Rs. 20 lakhs	Deduction under Sch S in 3 "Exemption u/s 10(10) for gratuity" is more than Sch S in (1a) "Gratuity" OR Deduction under Sch S -3 "Exemption u/s 10(10) for gratuity" is more than Rs. 20 Lakhs.
56 4	A	Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than minimum of : a) 50% of Basic + DA as per drop downs of Salary as per section 17(1) or b) HRA as per drop down of salary as per section 17(1) Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and in Schedule S in Field 3 dropdown value of "Sec 10(13A)-Allowance to meet expenditure incurred on house rent " is more than [(50% of dropdown value of " Basic Salary and Dearness Allowance) or House Rent Allowance " in the Sl.no.1a of all employers of Sch S ] <b>whichever is lower</b>
56 5	A	In Schedule Salary, Total of exempt allowances excluding HRA shall not exceed total of gross salary as reduced by HRA	In Schedule S, in Field 3, "Total value of allowances to the extent exempt u/s 10" <b>excluding</b> HRA u/s 10(13A) shall not exceed "Total of Gross Salary" at Sl. No. 2 as <b>reduced</b> by House Rent Allowance (of all the employers)
56 6	A	In Schedule Salary, Sum of Drop downs in Sl. No. 1a should be equal to sum of individual dropdowns at Sl No. 1a	If 1a of Schedule S is not equal to sum of drop down of 1a

56 7	A	In Schedule Salary, Sum of Drop downs in Sl. No. 1b should be equal to sum of individual dropdowns at Sl No. 1b	if 1b of Schedule S is not equal to sum of drop down of 1b
56 8	A	In Schedule Salary, Sum of Drop downs in Sl. No. 1c should be equal to sum of individual dropdowns at Sl No. 1c	If 1c of Schedule S is not equal to sum of drop down of 1c
56 9	A	In Schedule Salary, Entertainment allowance 16(ii) will not be allowed for employees other than Central and State government and PSU (If none of the employer is Central or State Government or PSU)	If Nature of Employer" is other than Central or State government or PSU and Value in field 5b is more than "Zero" Note: This rule shall be applicable only when none of the employer is Central or State Government or PSU .
57 0	A	In Schedule Salary, For Central and State Govt and PSU employees, Entertainment allowance u/s 16(ii) will be allowed to the extent of Rs 5000 or 1/5th of Basic salary, whichever is lower Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Nature of Employer" is Central or State government or PSU and Value in field 5b is more than 5000 or 1/5th of Basic Salary at 1a  Note : Round off +1. (i.e, if the value in XML is more than upto 1/- of temporary calculated value, don't restrict the xml )
57 1	A	Professional tax u/s 16(iii) will be allowed only to the extent of Rs 5000 Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?', In Sch Salary, the value at field 5c is more than "5000"
57 2	A	In Schedule Salary, Exemption u/s 10(10) shall not be allowed	Entry in Sch S - 1a- Sl. No.13 shall not be allowed against more than one Employer.

		against more than one Employer.	
57 3	A	In Schedule Salary, Exemption u/s 10(10A) shall not be allowed against more than one Employer.	Entry in Sch S - 1a- Sl. No.12 shall not be allowed against more than one Employer.
57 4	A	In Schedule Salary, standard deduction u/s 16(ia) should not exceed Rs 50,000 or salary whichever is less Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In schedule S, Sl no 5a should not exceed 50,000 or net salary as per sl no 4 whichever is less
57 5	A	In Schedule OS, Sl.No. 1 "Gross amount chargeable to tax at normal applicable rates" should be equal to the sum of Sl.No. (1a+1b+1c+1d+1e)	In Schedule OS - Sum of 1a+1b+1c+1d+1e is not equal to Sl.no.1
57 6	A	In Schedule OS, Sl.No. 3c "Deduction u/s 57" should be equal to the sum of Sl.No. (3a(i)+3a(ii)+3b+3c)	In Schedule OS - Sum of 3a(i)+3a(ii)+3b+3c is not equal to 3d)
57 7	A	In Schedule OS, Sl.No. 3b "Depreciation" can be claimed only if income is offered at Sl.No. 1c "Rental income from machinery, plants, building, etc., Gross"	In Schedule OS - 1c is equal to zero or null and Sl.no 3b is greater than zero
57 8	A	In Schedule OS, Sl.No. 7 "Income from other sources (other than from owning race horses)" should be equal to sum of Sl.No. 2+6	In Schedule OS - Sum of Sl.no 2+6(enter 0 if negative) is not equal to Sl.no. 7
57 9	A	In Schedule OS, Sl.No. 8e "Balance" should be equal to sum of Sl.No. (8a-8b+8c+8d)	In Schedule OS - Sum of 8a-8b+8c+8d is not equal to Sl.no. 8e



580	A	In Schedule OS, Sl.No. 9 "Income under the head Income from Other Sources" should be equal to sum of Sl.No. (7 +8e)	In Schedule OS - Sum of 7 + 8e( take 8e is zero if negative) is not equal to Sl.no. 9 Note: This rule will be applicable only if 8e is zero or more than zero
581	A	In Schedule OS, Sl.No. 2e "Pass through income in the nature of income from other sources chargeable at special rates" should be equal to sum of all the drop downs	In "Schedule OS" if 2e is not equal to sum of all the drop downs
582	A	In Schedule OS, Sl.No. 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax" should be equal to sum of Sl.No. (1di+1dii+1diii+1div+1dv)	value at Sl.no.1d is not equal to sum of SL.no. 1di+1dii+1diii+1div+1dv
583	A	In Schedule OS, Column 3 of table 2f, the sum of all the dropdown value of Col 2 Amount of income of 1a should not exceed the field 1ai "Dividend income [other than (ii)]"	In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of " <b>Amount</b> " for dropdown " <b>1a</b> " should not be more than sum of <b>amounts</b> of all dropdowns in field <b>1ai</b>
584	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of income of 1b should not exceed the field 1b "Interest, Gross"	In schedule OS, at column " <b>Item No.1 and 2 in which included</b> ", sum of " <b>Amount</b> " for dropdown " <b>1b</b> " should not be more than sum of <b>amounts</b> of all dropdowns in field <b>1b</b>
585	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 1c should not exceed the field 1c "Rental income from machinery, plants, buildings, etc., Gross"	In schedule OS, at column " <i>Item No.1 and 2 in which included</i> ", sum of " <b>Amount</b> " for dropdown " <b>1c</b> " should not be more than sum of <b>amounts</b> of all dropdowns in field <b>1c</b>

58 6	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of income of 1d should not exceed the field 1d "Income of the nature referred to in section 56(2)(x) which is chargeable to tax "	In schedule OS, at column "Item No.1 and 2 in which included", sum of <b>"Amount"</b> for dropdown <b>"1d"</b> should not be more than sum of <b>amounts</b> of all dropdowns in field <b>1d</b>
58 7	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2a should not exceed the field 2a "Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB"	In Schedule OS the sum of all the dropdown value of Col 2 Amount of Income of 2a at column 3 of table 2f should not be more than value at field '2a' .
58 8	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2d should not exceed the field 2d "Any other income chargeable at special rate"	In schedule OS, at column <b>"Item No.1 and 2 in which included"</b> , sum of <b>"Amount"</b> for dropdown <b>"2d"</b> should not be more than sum of <b>amounts</b> of all dropdowns in field <b>2d</b>
58 9	A	In Schedule OS, Column 3 of table 2f, the sum of dropdown value of Col 2 Amount of Income of 2e should not exceed the field 2e "Pass through income in the nature of income from other sources chargeable at special rates"	In schedule OS, at column <i>"Item No.1 and 2 in which included"</i> , sum of <b>"Amount"</b> for dropdown <b>"2e"</b> should not be more than sum of amounts of all dropdowns in field <b>2e</b>

590	A	<p>In Schedule OS, Sl.no 6 Net Income from other sources chargeable at normal applicable rates should be equal to sum of Sl.No. 1(after reducing income related to DTAA portion)- 3 + 4 + 5)</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>	<p>In Schedule OS - Sum of Sl.no. 1(after reducing income related to DTAA portion)-3+4+5 should be equal to 6</p> <p>Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of sl no 2f</p>
591	B	<p>If assessee disclosed income under section 115BBF then furnishing of Form 3CFA is mandatory within due time allowed u/s 139(1)</p>	<p>In Filing status Residential Status is "Resident" and return filed u/s 139(4) &amp; Sl. No. 2dxvi of Schedule OS greater than Zero.</p>
592	A	<p>In schedule OS, Sl.No. 2f , column 10 is should be lower of column 6 and column 9.</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>	<p>In schedule OS, sl no 2f, column 10 is not lower of column 6 and column 9</p> <p>For Non-resident: The value should be lower of (6) or (9) provided TRC flag is "Y". If TRC no then this field will be Zero or Null</p> <p>For resident: lower of col 6 or col 9 irrespective of TRC Flag</p>

59 3	A	<p>In Schedule OS, Sl.No. 2 "Income chargeable to tax at special rate should be equal to the sum of Sl.No. (2a+2b+2c+2d+2e +2f elements related to Sl. No. 1)</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>	<p>In Schedule OS - Sum of 2a+2b+2c+2d+2e+2f elements related to Sl. No. 1 is not equal to SL.no.2</p> <p>(For Non-residents , elements related to Sl. No. 1 to be considered only where TRC Flag is Y)</p>
59 4	A	In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in Sl. No. 1(e)	In Schedule OS, Deduction u/s 57iia shall be allowed only if income is offered in Family Pension in Sl. No. 1(e) 1
59 5	A	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)	In Schedule OS, Sl. No. 1b should be equal to sum of (bi+bii+biii+biv+bv)
59 6	D	Form 3CFA should be filed within due date to claim the benefits under section 115BBF	<p>If Value entered at "S.No 2dxvi" of Schedule OS is more than ZERO but Form 3CFA is not filed for the AY 2021-22</p> <p>Or</p> <p>if value entered at Sl. No. 3e of schedule BP " section 115BBF &gt;0 ,</p> <p>but Form 3CFA is not filed for the AY 2021-22 or not filed within the due date</p>

59 7	A	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income should be equal to Sl. No. 1a (Dividend other than 2(22)(e) - DTAA Dividend other than 2(22)(e) - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income (i+ii+iii+iv+v) should be equal to Sl. No. 1a(i) - Dividends other than 2(22)(e) - DTAA of Dividend - System calculated value Interest expenditure u/s 57 attributable to Dividend other than 2(22)(e)] of Schedule OS</p> <p>Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of sl no 2f</p>
59 8	A	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p>	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) (i+ii+iii+iv+v) should be equal to Sl. No. 2a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB reduced by DTAA 115BB .</p> <p>Note: In schedule OS, For Non residents - DTAA income will be reduced only if TRC flag is Yes at column number 7 of sl no 2f</p>

		If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.	
599	A	Total of STCG in Schedule CG should be equal to the individual breakup of STCG in Schedule CG	Value at field "A10 " in "Schedule CG" is not equal to the sum of value A1e of all the blocks+A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a of Schedule CG .
600	A	Total of LTCG in Schedule CG should be equal to the individual breakup of LTCG in Schedule CG	Value at field "B14" in "Schedule CG" is not equal to the sum of value B1e of all the blocks +B2e +B3e + B4e + B5c +B6c+ B7e+ B8c+B9c+ B9f +B10e+ B11+ B12-B13a of Schedule CG .
601	A	In Schedule CG, Sl.No. C Income chargeable under the head "Capital Gain" should be equal to the sum of Total Short Term Capital Gain and Total Long Term Capital Gain	Value at field "C " in "Schedule CG" is not equal to the sum of value A10+B14 of Schedule CG . Note: This rule will applicable only if B14 is positive.
602	A	In Schedule CG, Full Value of Consideration(Sl.No.A1aiii) is zero then expenses (Sl.No. A1b(iv) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no A1aiii) is zero and expenses (sr no A1b(iv) are more than zero
603	A	In Schedule CG, Full Value of Consideration(Sl.No. A3aiii) is zero then expenses (Sl.No. A3b(iv) cannot be	If In Schedule CG, Full Value of Consideration(sr no A3a) is zero and expenses (sr no A3b(iv) are more than zero

		claimed	
604	A	In Schedule CG, Full Value of Consideration(Sl.No. A5a(iii)) is zero than expenses (Sl.No. A5b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no A5a(iii)) is zero and expenses (sr no A5b(iv)) are more than zero
605	A	In Schedule CG, Full Value of Consideration(Sl.No. A6a(iii)) is zero than expenses (Sl.No. A6b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no A6a(iii)) is zero and expenses (sr no A6b(iv)) are more than zero
606	A	In Schedule CG, Full Value of Consideration(Sl.No. B1a(iii)) is zero than expenses(Sl.No. B1b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B1a(iii)) is zero and expenses(sr no B1b(iv)) are more than zero
607	A	In Schedule CG, Full Value of Consideration(Sl.No. B3a) is zero than expenses (Sl.No.B3b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B3a) is zero and expenses(sr no B3b(iv)) are more than zero
608	A	In Schedule CG, Full Value of Consideration(Sl.No. B4a) is zero than expenses (Sl.No. B4b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B4a) is zero and expenses(sr no B4b(iv)) are more than zero
609	A	In Schedule CG, Full Value of Consideration(Sl.No. B7a) is zero than expenses (Sl.No.B7b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B7a(iii)) is zero and expenses(sr no B7b(iv)) are more than zero
610	A	In Schedule CG, Full Value of Consideration (Sl.No. B10a(iii)) is zero and expenses (Sl.No.B10b(iv)) cannot be claimed	If In Schedule CG, Full Value of Consideration(sr no B10a(iii)) is zero but expenses(sr no B10b(iv)) are claimed

61 1	A	In Schedule CG, LTCG Pass through income should be equal to the amount of net income/ loss of LTCG mentioned in Schedule PTI	Schedule CG Sl. No. B12 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(b) of Sch PTI against all the Names of business trust / investment fund
61 2	A	In Schedule CG, STCG Pass through income should be equal to the amount of net income/ loss of STCG mentioned in Schedule PTI	Schedule CG Sl. No. A8 is not equal to the sum of amount of net income/ loss of col. 9 of Sl. No.(ii)(a)of Sch PTI against all the Names of business trust / investment fund
61 3	A	In schedule CG, Sl. No. A1biv of STCG Total should be equal to sum of A1(bi+bii+biii)	If in Sch CG A1(biv) is not equal to Sum of A1(bi+bii+biii)
61 4	A	In schedule CG, Sl. No. A1c of STCG Balance should be equal to A1(aiii-biv)	If in Sch CG A1c is not equal to A1(aiii-biv)
61 5	A	In Schedule CG Sl.no. A1e of STCG should be equal to A(1c-1d)	If in Sch CG A1e is not equal to A(1c-1d) Note: This rule will be applicable when (1c) is greater than (1d).  <b>Note: If (1c-1d) is negative then the value should be restricted to zero</b>
61 6	A	In Schedule CG Sl.No. A2c of STCG should be equal to A(2a-2b)	If in Sch CG A2c is not be equal to A(2a-2b)
61 7	A	In schedule CG, Sl. No. A3biv of STCG Total should be equal to sum of A3(bi+bii+biii)	If in Sch CG A3(biv) is not equal to Sum of A3(bi+bii+biii)
61 8	A	In schedule CG, Sl.No. A3c of STCG Balance should be equal to A(3a-biv)	If in Sch CG A3c is not equal to A(3a-biv)
61 9	A	In Schedule CG Sl.No. A3e of STCG should be equal to the sum of A(3c+3d)	If in Sch CG A3e is not be equal to A(3c+3d)
62 0	A	In Schedule CG Sl.No. A5(a)(ic) should be higher of A5(a)(ia) or A5(a)(ib)	If In Schedule CG Sl.no. A5(a)(ic) is lower of A5(a)(ia) or A5(a)(ib)



62 1	A	In Schedule CG, Sl. No. A5(aiii) should be equal to sum of A5[(a)(ic)+(aii)]	If in Sch CG Sl. No. A5(aiii) is not equal to sum of A5[(a)(ic)+(aii)]
62 2	A	In schedule CG, Sl. No. A5biv Total should be equal to sum of A5(bi+bii+biii)	If in Sch CG A5(biv) is not equal to Sum of A5(bi+bii+biii)
62 3	A	In schedule CG, Sl. No. A5c Balance should be equal to A5(aiii-biv)	If in Sch CG A5c Balance is not equal to A5(aiii-biv)
62 4	A	In Schedule CG Sl.No. A5e of STCG should be equal to the sum of A(5c+5d)	If in Sch CG A5e is not equal to A(5c+5d)
62 5	A	In Schedule CG Sl.No. A6(a)(ic) should be higher of A6(a)(ia) or A6(a)(ib)	If In Schedule CG Sl.no. A6(a)(ic) is lower of A6(a)(ia) or A6(a)(ib)
62 6	A	In Schedule CG, Sl.No. A6(aiii) should be equal to sum of A6[(a)(ic)+(aii)]	If in Sch CG Sl. No. A6(aiii) is not equal to sum of A6[(a)(ic)+(aii)]
62 7	A	In schedule CG, Sl.No. A6biv Total should be equal to sum of A6(bi+bii+biii)	If in Sch CG A6(biv) is not equal to Sum of A6(bi+bii+biii)
62 8	A	In schedule CG, Sl.No. <b>A6c</b> Balance should be equal to <b>A6</b> (aiii-biv)	If in Sch CG A6c Balance is not equal to A6(aiii-biv)
62 9	A	In Schedule CG Sl.No. A6g should be equal to the sum of A(6c+6d+6e-6f)	If in Sch CG A6g is not equal to A(6c+6d+6e-6f)
63 0	A	In Schedule CG Sl.No. A7 of STCG should be equal to the sum of A(aXi +aXii+aXn + b)	If in Sch CG A7 is not equal to A(aXi +axii+-----+ aXn + b)
63 1	A	In Schedule CG Sl.No. A8 should be equal to the sum of (A8a + A8b + A8c)	If in Sch CG A8 is not equal to (A8a + A8b + A8c)
63 2	A	In schedule CG, Sl. No. B1biv of LTCG Total should be equal to sum of B1(bi+bii+biii)	If in Sch CG B1(biv) is not equal to Sum of B1(bi+bii+biii)
63 3	A	In schedule CG, Sl. No. B1c of LTCG Balance should be equal to	If in Sch CG B1c is not equal to B1(aiii-biv)

		B1(aiii-biv)	
63 4	A	In Schedule CG Sl.No. B1e of LTCG should be the difference of B(1c-1d)	If in Sch CG B1e is not equal to B(1c-1d) Note: This rule will be applicable when $c > d$ .
63 5	A	In Schedule CG, Sl.No. B2e of LTCG should be the difference of B(2c-2d)	If in Sch CG B2e is not equal to B(2c-2d) Note: This rule shall be applicable when 2e is greater than Zero.  <b>Note: If (2c-2d) is negative negative then the value should be restricted to zero</b>
63 6	A	In Schedule CG, Sl.No. B2c of LTCG should be equal to B(2a-2b)	If in Sch CG B2c is not equal to B(2a-2b)
63 7	A	In schedule CG, Sl.No. B3biv Total should be equal to sum of B3(bi+bii+biii)	If in Sch CG B3(biv) is not equal to Sum of B3(bi+bii+biii)
63 8	A	In schedule CG, Sl.No. B3c Balance should be equal to B(3a-biv)	If in Sch CG B3c is not equal to B(3a-biv)
63 9	A	In Schedule CG Sl.No. B3e should be equal to B(3c-3d)	If in Sch CG B3e is not equal to B(3c-3d) Note: This rule shall be applicable when 3e is greater than Zero.
64 0	A	In schedule CG, Sl.No. B4biv Total should be equal to sum of B4(bi+bii+biii)	If in Sch CG Sl. No. B4 biv is not equal to sum of B4(bi+bii+biii)
64 1	A	In schedule CG, Sl.No. B4c Balance should be equal to B(4a-biv)	If in Sch CG Sl. No. B4c is not equal to B(4a-biv)
64 2	A	In Schedule CG, Sl.No. B4e of LTCG should be equal to B(4c-4d)	If in Sch CG B4e is not equal to B(4c-4d)  Note: This rule shall be applicable when 4e is greater than Zero.
64 3	A	In Schedule CG, Sl.No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A	In Schedule CG, Sl. No. B5a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 112A
64 4	A	In Schedule CG, Sl.No. B5c of LTCG should be equal to B(5a-5b)	If in Sch CG Sl.no. B5c is not equal to B(5a-5b) Note: This rule is applicable if 5a is greater than 5b
64 5	A	In schedule CG, Sl.No. B6c LTCG on share or debenture should be equal to B(6a-6b)	If in Sch CG Sl. No. B6c is not equal to (6a-6b) Note: This rule is applicable if 6a is greater than 6b

64 6	A	In Schedule CG Sl.No. B7(a)(ic) should be higher of B7(a)(ia) or B7(a)(ib)	If in Sch CG Sl.no. B7(a)(ic) is lower of B7(a)(ia) or B7(a)(ib)
64 7	A	In schedule CG, Sl.No. B7 aiii Total should be equal to sum of B7(a)(ic+ii)	If in Sch CG B7 aiii Total is not equal to sum of B7(a)(ic+ii)
64 8	A	In schedule CG, Sl.No. B7biv Total should be equal to sum of B7(bi+bii+biii)	If in Sch CG Sl. No. B7 biv Total is not equal to sum of B7(bi+bii+biii)
64 9	A	In schedule CG, Sl.No. B7c Balance should be equal to B(7aiii-biv)	If in Sch CG Sl. No. B7c is not equal to B(7aiii-biv)
65 0	A	In Schedule CG Sl.No. B7e of LTCG should be equal to B(7c-7d)	If in Sch CG Sl.no. B7e is not equals to B(7c-7d) Note: This rule is applicable if 7c is greater than 7d
65 1	A	In Schedule CG, Sl.No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)	In Schedule CG, Sl. No. B8a LTCG u/s 112A should be equal to total of Col. 14 of Schedule 115AD(1)(iii)
65 2	A	In Schedule CG Sl.No. B8c of LTCG should be equal to B(8a-8b)	If in Sch CG Sl.no. B8c is not equal to B(8a-8b) Note: This rule is applicable if 8a is greater than 8b  <b>Note: If B(8a-8b) is negative then the value should be restricted to zero</b>
65 3	A	In schedule CG, Sl.No. B9c LTCG on share or debenture should be equal to B(9a-9b).	If in Sch CG Sl. No. B9c is not equal to B(9a-9b) Note:1) if $9a > 0$ 1(i) if $(9a \geq 9b)$ then $9c = 9a - 9b$ 1(ii) if $(9a < 9b)$ then $9c = 0$ 2) if $9a \leq 0$ then $9c = 9a$
65 4	A	In Schedule CG Sl.No. B9f should be equal to B(9d-9e).	If in Sch CG Sl.no. B9f is not equal to B(9d-9e) Note:1) if $9d > 0$ & 1(i) if $(9d \geq 9e)$ then $9f = 9d - 9e$ 1(ii) if $(9d < 9e)$ then $9f = 0$  2) if $9d \leq 0$ , then $9f = 9d$
65 5	A	In Schedule CG, Sl.No. B10(a)(ic) should be higher of B10(a)(ia) or B10(a)(ib)	If in Sch CG B10(a)(ic) is lower of B10(a)(ia) or B10(a)(ib)
65 6	A	In schedule CG, Sl.No. B10(aiii) Total should be equal to sum of B10(a)(ic+ii)	If in Sch CG B10 aiii Total is not equal to sum of B10(a)(ic+ii)

65 7	A	In schedule CG, Sl.No. B10biv Total should be equal to sum of B10(bi+bii+biii)	If in Sch CG B10 biv Total is not equal to sum of B10(bi+bii+biii)
65 8	A	In schedule CG, Sl.No. B10c Balance should be equal to B(10aiii-biv)	If in Sch CG Sl. No. B10c Balance is not equal to B(10aiii-biv)
65 9	A	In Schedule CG, Sl.No. B10e should be equal to B(10c-10d)	If in Sch CG Sl.no. B10e of LTCG is not equal to B(10c-10d) Note: This rule is applicable if 10c is greater than 10d
66 0	A	In Schedule CG, Sl.No. B11 should be equal to B11(aXi + aXii + aXn+ b)	If in Sch CG Sl. No. B11 is not equal to B11(aXi + aXii + .....+aXn+ b)
66 1	A	In Schedule CG, Sl. No. B12 should be equal to (B12a1+B12a2+B12b)	If in Sch CG Sl. No. B12 is not equals to B12a1+B12a2+B12b
66 2	A	If resident has not exercised option under 115H then ax benefits against the sections mentioned therein will not be allowed in Schedule CG	In schedule CG sl no B7(i/ii)(aii/aiii) is greater than zero and assessee is resident and flag of 115H is 'NO'
66 3	A	If resident has not exercised option under 115H then ax benefits against the sections mentioned therein will not be allowed in Schedule OS	In schedule OS sl no 2dix (Section 115AC) is greater than zero and assessee is resident and flag of 115H is 'NO'
66 4	A	In Schedule CG, Sl.No. D1i should be equal to sum of D(1a + 1b + 1c + 1d + 1e + 1f+1g+1h)	If value at field D1i is not equal to the sum of sl no D(1a + 1b + 1c + 1d + 1e + 1f + 1g +1h)
66 5	A	In Schedule CG, Sl.No. Eix should be equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)	If value at field Eix is not equal to the sum of sl no (ii + iii + iv + v + vi + vii+viii)
66 6	A	In Schedule CG, Sl.No. Ex should be equal Ei-Eix	If value at field Ex is not equal to the difference of sl no i-ix Note: This rule will be applicable when (i) is greater than (ix). If (i) is < (ix), then (x) = "0". This rule need to check for all columns (i.e., column 2 to column 8)

66 7	A	<p>In Schedule CG, Sl.No. Ei2 should be equal to sum of Sl.No. (A3e+ A4a+ A8a)</p> <p>Note: This rule will be applicable only if the sum of Sl.No. (A3e+ A4a+ A8a) is negative</p>	<p>If value at field Ei2 is not equal to the sum of sl no (A3e+ A4a+ A8a)</p> <p>Note: This rule will be applicable only if the sum of sl no (A3e+ A4a+ A8a) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.</p>
66 8	A	<p>In Schedule CG, Sl.No. Ei3 should be equal to sum of Sl.No. (A5e+ A8b)</p> <p>Note: This rule will be applicable only if the sum of Sl.No. (A5e+ A8b) is negative</p>	<p>If value at field Ei3 is not equal to the sum of sl no (A5e+ A8b)</p> <p>Note: This rule will be applicable only if the sum of sl no (A5e+ A8b) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.</p>
66 9	A	<p>Schedule CG sl no Ei4 should be equal to sum of sl no (A1e+A2c+A4b+A6g+A7+A8c)</p> <p>Note: This rule will be applicable only if the sum of Sl.No. (A1e+A2c+A4b+A6g+A7+A8c) is negative</p>	<p>If value at field Ei4 is not equal to the sum of sl no (A1e+A2c+A4b+A6g+A7+A8c)</p> <p>Note: This rule will be applicable only if the sum of sl no (A1e+A2c+A4b+A6g+A7+A8c) is negative</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.</p>

670	A	<p>In Schedule CG, Sl.No. Ei5 should be equal to Sl.No. 9b</p> <p>Note: This rule will be applicable only if Sl.No. A9b is negative</p>	<p>Value at field Ei5 is not equal sl no A9b</p> <p>Note: This rule will be applicable only if sl no A9b is negative</p>
671	A	<p>In Schedule CG, Sl.No. Ei6 should be equal to Sl.No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+B12a2)</p> <p>Note: This rule will be applicable only if the sum of Sl.No. (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2) is negative</p>	<p>If value at field Ei6 is not equal to the sum of sl no (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2)</p> <p>Note: This rule will be applicable only if the sum of sl no (B4e+B5c+ B7e +B8c+ B9c + B12a1+b12a2) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B13.</p>
672	A	<p>In Schedule CG, Sl.No. Ei7 should be equal to Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)</p> <p>Note: This rule will be applicable only if the sum of Sl.No. (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is negative</p>	<p>If value at field Ei7 is not equal to the sum of sl no (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)</p> <p>Note: This rule will be applicable only if the sum of sl no (B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b) is negative</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B13.</p>
673	A	<p>In Schedule CG, Sl.No. Ei8 should be equal to Sl.No. B13b.</p> <p>Note: This rule will be applicable only if Sl.No. B13b is negative</p>	<p>Value at field Ei8 is not equal to sl no B13b</p> <p>Note: This rule will be applicable only if sl no B13b is negative</p>

67 4	A	<p>In Schedule CG, Sl.No. Eii should be equal to sum of Sl.No. (A3e+A4a+A8a)</p> <p>Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive</p>	<p>If value at field Eii is not equal to the sum of sl no (A3e+A4a+A8a)</p> <p>Note: This rule will be applicable only if the (A3e+A4a+A8a) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.</p>
67 5	A	<p>In Schedule CG, Sl.No. Eiii should be equal to sum of Sl.No. (A5e+A8b)</p> <p>Note: This rule will be applicable only if the (A5e+A8b) is positive</p>	<p>If value at field Eiii is not equal to the sum of sl no (A5e+A8b)</p> <p>Note: This rule will be applicable only if the (A5e+A8b) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.</p>
67 6	A	<p>In Schedule CG, Sl.No. Eiv should be equal to sum of Sl.No. (A1e+A2c+A4b+A6g +A7+A8c)</p> <p>Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive</p>	<p>If value at field Eiv is not equal to the sum of sl no (A1e+A2c+A4b+A6g +A7+A8c)</p> <p>Note: This rule will be applicable only if the (A1e+A2c+A4b+A6g +A7+A8c) is positive</p> <p>Note: The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any. For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. A9.</p>
67 7	A	<p>In Schedule CG, Sl.No. Ev should be equal to Sl.No. A9b.</p> <p>Note: This rule will be</p>	<p>Value at field Ev is not equal to sl no A9b</p> <p>Note: This rule will be applicable only if sl no A9b is positive</p>

		applicable only if Sl.No. A9b is positive	
67 8	A	<p>Schedule CG sl no Evi should be equal to sl no <math>(B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2)</math></p> <p>Note: This rule will be applicable only if the <math>(B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2)</math> is positive</p>	<p>If value at field Evi is not equal to the sum of sl no <math>(B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2)</math></p> <p>Note: This rule will be applicable only if the <math>(B4e+B5c+ B7e +B8c+ B9c+B12a1+B12a2)</math> is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B13.</p>
67 9	A	<p>In Schedule CG, Sl.No. Evii should be equal to Sl.No. <math>(B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)</math></p> <p>Note: This rule will be applicable only if the <math>(B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)</math> is positive</p>	<p>If value at field Evii is not equal to the sum of sl no <math>(B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)</math></p> <p>Note: This rule will be applicable only if the <math>(B1e+ B2e+B3e+B6c+ B9f+ B10e+ B11+ B12b)</math> is positive</p> <p>Note: The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG chargeable or not chargeable to tax at special rates as per DTAA, which is included therein, if any.</p> <p>For Non Residents amount will be reduced only if TRC flag is Yes at column No. 7 of Sl. No. B13.</p>
68 0	A	<p>In Schedule CG, Sl.No. Eviii should be equal to Sl.No. B13b.</p> <p>Note: This rule will be applicable only if Sl.No. B13b is positive</p>	<p>Value at field Eviii is not equal to sl no B13b</p> <p>Note: This rule will be applicable only if sl no B13b is positive</p>
68 1	A	In Schedule CG, Deductions claimed under respective section in STCG and	Deductions claimed under respective section in STCG and LTCG is not matching with Table D. (Eg: amount calimed u/s 54 in different fields is not matching with amount entered in field u/s 54 in table D"



		LTCG should match with deduction reported in Table D.	
68 2	A	In Schedule CG, Col. E9 should be equal to Col. (1-2-3-4-6-7)	If value at field E9 is not equal to the Col no (1-2-3-4-6-7-8)  Note : If negative, restrict to Zero.
68 3	A	In Schedule CG, Table F Sl.No. 1 the breakup of all the quarters should be equal to the value from item 5vi of schedule BFLA	In Schedule CG, Table F Sl. No. 1 the breakup of all the quarters is not equal to the value from item 5vi of schedule BFLA
68 4	A	In Schedule CG, Table F Sl.No. 2 the breakup of all the quarters should be equal to the value from item 5vii of schedule BFLA	In Schedule CG, Table F Sl. No. 2 the breakup of all the quarters is not equal to the value from item 5vii of schedule BFLA
68 5	A	In Schedule CG, Table F Sl.No. 3 the breakup of all the quarters should be equal to the value from item 5viii of schedule BFLA	In Schedule CG, Table F Sl. No. 3 the breakup of all the quarters is not equal to the value from item 5viii of schedule BFLA
68 6	A	In Schedule CG, Table F Sl.No. 4 the breakup of all the quarters should be equal to the value from item 5ix of schedule BFLA	In Schedule CG, Table F Sl. No. 4 the breakup of all the quarters is not equal to the value from item 5ix of schedule BFLA
68 7	A	In Schedule CG, Table F Sl.No. 5 the breakup of all the quarters should be equal to the value from item 5x of schedule BFLA	In Schedule CG, Table F Sl. No. 5 the breakup of all the quarters is not equal to the value from item 5x of schedule BFLA
68 8	A	In Schedule CG, Table F Sl.No. 6 the breakup of all the quarters should be equal to the value from item 5xi of schedule BFLA	In Schedule CG, Table F Sl. No. 6 the breakup of all the quarters is not equal to the value from item 5xi of schedule BFLA
68 9	A	In Schedule CG, Table F Sl.No. 7 the breakup of all the quarters should be equal to the value from item 5xii of schedule BFLA	In Schedule CG, Table F Sl. No. 7 the breakup of all the quarters is not equal to the value from item 5xii of schedule BFLA

		schedule BFLA	
69 0	A	In Schedule Salary, Exempt allowance u/s 10(5)-Leave Travel concession/assistance received cannot be more than Salary as per section 17(1).	In sl no.3 if the value of drop down "Sec 10(5)-Leave Travel concession/assistance" is more than the value of field "1a(a)" salary as per section 17(1)
69 1	A	In Schedule Salary, Exempt allowance u/s 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." can not be more than Gross Salary	In sl no.3 if the value of drop down "Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc." is more than the value of field "2" gross salary
69 2	A	In Schedule Salary, Exempt allowance u/s 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India can not be more than Gross salary	In sl no.3 if the value of drop down "Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India" is more than the value of field "2 " gross salary
69 3	A	In Schedule Salary, Exempt allowance u/s 10(10)-Death-cum-retirement gratuity received can not be more than 20,00,000 if nature of employment is OTHER THAN "Central and State Government".	If nature of employment is OTHER THAN Central and State Government AND In income details, sl no 3 if the value of drop down "Sec 10(10)-Death-cum-retirement gratuity received" is more than Rs. 20,00,000.
69 4	A	In Schedule Salary, Exempt allowance u/s 10(10A)-Commuted value of pension received can not be more than Salary as per section 17(1)	In Schedule Salary, sl no 3 if the value of drop down "Sec 10(10A)-Commuted value of pension received" is more than the value of field 1a(a) Salary as per Section 17(1)

69 5	A	In Schedule Salary, Exempt allowance u/s 10(10AA)-Earned leave encashment can not be more than Salary as per section 17(1) Same cannot be more than Rs 3,00,000, employer category in none of the salary blocks is "Government" (category – D)	In schedule Salary, sl no 3 if the value of drop down "Sec 10(10AA)-Earned leave encashment on retirement" is more than the value of field "Salary as per section 17(1)"
69 6	A	In Schedule Salary, Exempt allowance u/s 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme can not exceed Rs.5,00,000	In schedule salary value mentioned at sr no.3 for dropdown 10(10B)(ii)-Retrenchment Compensation received in respect of approved scheme is more than Rs. 5,00,000
69 7	A	In Schedule Salary, Exempt allowance u/s 10(10C)-Amount received/receivable on voluntary retirement or termination of service can not exceed Rs. 5,00,000	In Schedule salary value mentioned at sr no.3 if the value of drop down "Claim of Sec 10(10C)-Amount received on voluntary retirement or termination of service Amount received/receivable on voluntary retirement or termination of service" is more than the value of Rs. 5,00,000.
69 8	A	In Schedule Salary, exempt allowances in Section 10(10B)(i) OR Section 10(10B)(ii) OR Section 10(10C), only one can be claimed	In Schedule salary value mentioned at sr no.3 if more than one drop down is selected from "Sec 10(10B) First proviso " or "10(10B) Second proviso " or "Sec 10(10C)."  <b>Note: If more than one dropdown is selected but the values are zero then it should not get caught</b>
69 9	A	In Schedule Salary, Exempt Allowance u/s 10(10CC)-Tax paid by employer on non-monetary perquisite cannot be more than Value of perquisites as per section 17(2)	In Schedule Salary sl no.3 if the value of drop down "Sec 10(10CC)-Tax paid by employer on non-monetary perquisite" is more than the value of field "1b" perquisites as per section 17(2)

70 0	A	In Schedule Salary, Exempt Allowance u/s 10(13A)-Allowance to meet expenditure incurred on house rent cannot be more than Salary as per section 17(1)	In Schedule salary, SI no3 if the value of drop down "Sec 10(13A)-Allowance to meet expenditure incurred on house rent" is more than the value of Salary as per Section 17(1)
70 1	A	In Schedule Salary, Exempt allowance u/s 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1) Deduction is available only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In Salary, SI no 3 if the value of drop down "Sec 10(14)(i) Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment" is more than the value of Salary under "Other Allowance" & "Others" in Section 17(1)
70 2	A	In Schedule Salary, Exempt allowance u/s 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living cannot be more than the value of Salary under "Other Allowance" & "Others" in Section 17(1) Deduction is available	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' and In Salary, SI no 3 if the value of drop down "Sec 10(14)(ii) Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than the value of field Salary under "Other Allowance" & "Others" in Section 17(1)

		only if option "No" is selected for 'Are you opting for new tax regime u/s 115BAC?'	
70 3	A	In Schedule Salary, Sl.No. 3 "exempt allowance" Same dropdown can be selected more than once	In Schedule Salary, at field 3 "Exempt allowance" no dropdown can be selected more than once
70 4	A	Relief u/s 89 can be claimed only out of Income from salary or family pension	Relief u/s 89 cannot be greater than zero if Taxable income under the head salary at Sr. no. 6 in Schedule Salary is "Zero"/"Blank" <del>or</del> and in Schedule OS net income from family pension (.i.e family pension (at sr. no. ie) as reduced by deduction u/s. 57(iia) at Sr. no. 3a(ii)) is "Zero/Blank"
70 5	D	Form 10E is required to be filed to claim Relief u/s 89.	If in schedule B-TTI - Tax relief u/s. 89 is greater than zero and form 10E has not been filed
70 6	D	If the "Total sales, Turnover or Gross Receipts" is more than Rs.50 Crore, then details regarding "Prescribed Payment Modes under section 269SU" should be provided in e-Filing Portal under "Compliance Module".	Trading revenue from operation in trading account > 50 crore
70 7	A	If exempt allowance u/s 10(13A) is claimed, then deduction u/s 80GG cannot be claimed for the period for which income of the nature of 10(13A) is received.	In Schedule Salary drop down in field exempt allowance is selected as 10(13A) and deduction in Schedule VI-A u/s. 80 GG (1n) is claimed more than Rs. 55000

708	D	Form 10CCD is required to be filed within due date to claim deduction u/s 80QQB.	if the value at 80QQB : field (w) of Part C -Deduction in Schedule VI-A is greater than ZERO and return has not been filed within due date or extended due date
709	D	Form 10CCE is required to be filed within due date to claim deduction u/s 80RRB.	if the value at 80RRB : field (x) of Part C -Deduction in Schedule VI-A is greater than ZERO and return has not been filed within due date or extended due date
710	D	Amount can be reduced from schedule BP at Sl.No A4c i.e. Profit from activities covered under rule 7A, 7B(1), 7B(1A) and 8 only if business code is selected as 1003 , 1002, 1001 respectively	<p>If none of the nature of business code selected as per schedule nature of business is 1003 &amp; amount at sl. no A4c " Rule 7A" of schedule BP is &gt;0 or /And</p> <p>If none of the nature of business code selected as per schedule nature of business is 1002 &amp; amount at sl. no A4c" Rule 7B(1) or Rule 7B(1A)" of schedule BP is &gt;0 or /And</p> <p>If none of the nature of business code selected as per schedule nature of business is 1001 &amp; amount at sl. no A4c" Rule 8" of schedule BP</p>
711	D	Assessee cannot claim deduction u/s 10(10AA) more than the maximum limit of Rs 300000/- for employer category other than "Central and State Government"	<p>In Schedule S, employer category is other than "Central or State government" in all blocks AND TAN are is not mentioned in Schedule TDS1 as per the sheet "TANs_of_BSNL,MTNL,TRAI" AND If none of the employment categories is not "Pensioner" in current AY and none of the employment categories is "Government" from the latest ITR available in CPC of immediate preceding AY</p> <p>and the deduction u/s 10(10AA) is more than Rs. 300000</p>
712	A	In schedule 112A, Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 112A, Value at Column no.4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018".

71 3	A	In schedule 115AD(1)(b)(iii), Value at Column no. 4,5,10 & 11 cannot be greater than zero in case drop down is selected as "After 31s January 2018" to question whether shares are acquired on or before 31.01.2018 or after 31.01.2018?	In schedule 115AD(1)(b)(iii), Value at Column no. 4 or 5 or 10 or 11 > zero and drop down at Column no. 1a is selected as "After 31s January 2018"
71 4	A	In Schedule DPM, Adjusted Written down value on the first day of previous year should be equal to the sum of "Written down value on the first day of previous year (3)" and "Amount as adjusted on account of opting for taxation under section 115BAC (3a)"	Amount in 3b is not equal to sum of amount in 3 and 3a
71 5	A	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, Amount as adjusted on account of opting for taxation under section 115BAC should not be more than zero	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule DPM, Amount as adjusted on account of opting for taxation under section 115BAC at Sl.No. 3a is more than zero
71 6	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, Additional depreciation should not be more than zero	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule DPM, Additional depreciation in 12, 13 and 14 is more than zero
71 7	A	In Schedule OS, Interest expenditure on dividend u/s 57(1) should not be more than 20% of Dividend income.	System calculated Interest expenditure u/s 57(1) at Sl.No. 3c is more than 20% of the dividend income. Round off : +1 or -1

718	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA, loss under house property cannot be allowed to set off at Sl. No. 2ii to 2xiii.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule CYLA Sl. No. 2ii to 2xvii is more than Rs. zero
719	A	In Schedule BFLA, Sl.No. 2xiv should be equal to Sl.No. 10(xiii) of CFL	Schedule BFLA Sl no 2xiv should be equal to sl no 10(xiii) of CFL
720	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CFL, Sl. No. 5b Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero	Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and In schedule CFL, Sl. No. 5b Amount as adjusted on account of opting for taxation u/s 115BAC is more than zero
721	A	In Schedule CFL, SL. No. 5c should be equal to 5a - 5b	In Schedule CFL, SL. No. 5c is not equal to 5a - 5b Note : If 5a-5b is negative, kindly restrict the value of 5c to zero.
722	A	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Interest on borrowed capital cannot be claimed for "Self-Occupied" house property.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and type of House property is selected as "SOP", and value at field 1h, 2h.....n..... of Schedule HP is greater than zero.
723	A	If option No is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule UD, Sl. No. 3a Amount as adjusted on account of opting for taxation u/s 115BAC should not be more than zero	Option No is selected for 'Are you opting for new tax regime u/s 115BAC?', and In schedule UD, Sl. No. 3a Amount as adjusted on account of opting for taxation u/s 115BAC is more than zero
724	A	In schedule 80G, If PAN is already entered in anyone of the set of blocks (i.e. 100%, 50%,with Qualifying limit, without Qualifying limit) then	In schedule 80G, PAN already entered in anyone of the set of blocks (i.e 100%, 50%, with Qualifying limit, without Qualifying limit) and same PAN entered is in any other block



		same PAN cannot be entered in any other block	
725	A	Once a proceeding is initiated u/s 148, 153A or 153C, no other return can be filed u/s 139	If return is being filed u/s 139 and if entry is available in e-proceedings table under section 148, 153A or 153C for original return for the selected AY
726	A	Schedule 80D should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80D is filled
727	A	Schedule 80G should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80G is filled
728	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Entertainment allowance u/s 16(ii) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And Entertainment allowance u/s 16(ii) is more than zero.
729	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', Professional allowance u/s 16(iii) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And Professional allowance u/s 16(iii) is more than zero.
730	A	If 'Are you opting for new tax regime u/s 115BAC?', Standard allowance u/s 16(ia) cannot be claimed.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? And standard allowance u/s 16(ia) is more than zero.
731	A	If option 'Yes' is selected for 'Are you opting for new tax regime u/s 115BAC?' Deduction u/s 57(iia) cannot be claimed"	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In schedule OS value at field 3aiii-Deduction u/s 57(iia) is more than "0".

73 2	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In schedule CYLA, loss under head house property cannot be carry forwarded at Sl. No. 2xviii.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC? and In schedule CYLA Sl. No. 2xviii cannot be more than Rs. Zero
73 3	A	Schedule AMT should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule AMT is filled
73 4	A	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?', In Schedule Part B TTI, Sl.No. 1a to 1d should not be more than zero.	If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Part B TTI, Sl.No. 1a to 1d is more than zero.
73 5	A	In Schedule OS, Expenses / deductions (in case of other than family pension), shall be allowed only if income is offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension).	In Schedule OS, Expenses / deductions (in case of other than family pension) is more than zero and income offered in Sl.No. 1b, 1c, 1d and 1e (except Family pension is zero or null.
73 6	A	In Schedule EI, If net agricultural income for the year exceeds Rs.5 lakh, details of each agriculture land should be filled.	In Schedule EI, If net agricultural income at Sl.No. 2v is more than Rs.5 lakh and details are not provided in name of district, PIN code, Measurement of agricultural land in Acre, Whether the agricultural land is owned or held on lease and Whether the agricultural land is irrigated or rain-fed.
73 7	A	Exempt allowance u/s 10(14)(ii) "Transport allowance granted to certain physically handicapped assessee" cannot exceed Rs 38,400	Exempt allowance under Section 10(14)(ii) - "Transport allowance granted to certain physically handicapped assessee" is more than Rs 38,400

73 8	A	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' then in Chapter VI-A, deduction u/s 80C, 80CCC, 80CCD(1), 80CCD(1B), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGC, 80IA, 80IAB, 80IB, 80IBA, 80IC/IE, 80JJA, 80QQB, 80RRB, 80TTA, 80TTB, 80U cannot be claimed</p>	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC?' and In Schedule Chapter VI-A, Deduction at 1a, 1b, 1c, 1d, 1f, 1g, 1h, 1i, 1j, 1k, 1l, 1m, 1n, 1o, 2p, 2q, 2r, 2s, 2t, 2u, 2w, 2x, 3i, 3ii, 3iii is more than "0"</p>
73 9	A	<p>If option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', following allowances cannot be claimed as exempt:</p> <ul style="list-style-type: none"> <li>• "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB"</li> <li>• "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee"</li> </ul>	<p>Option "No" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Section 10(14)(i) - Allowances referred in sub-clauses (a) to (c) of sub-rule (1) in Rule 2BB" "Section 10(14)(ii) - Transport allowance granted to certain physically handicapped assessee" is more than "0"</p>

74 0	A	<p>If option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', then following allowances cannot be claimed as exempt:</p> <ul style="list-style-type: none"> <li>• "Sec 10(5)-Leave Travel concession/assistance"</li> <li>• "Sec 10(13A)- Allowance to meet expenditure incurred on house rent"</li> <li>• "Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment"</li> <li>• "Sec 10(14)(ii) - Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living"</li> </ul>	<p>Option "Yes" is selected for 'Are you opting for new tax regime u/s 115BAC ?', and Exempt allowances under "Sec 10(5)-Leave Travel concession/assistance"</p> <p>"Sec 10(13A)-Allowance to meet expenditure incurred on house rent"</p> <p>"Sec 10(14)(i)- Prescribed Allowances or benefits (not in a nature of perquisite) specifically granted to meet expenses wholly, necessarily and exclusively and to the extent actually incurred, in performance of duties of office or employment"</p> <p>"Sec 10(14)(ii) -Prescribed Allowances or benefits granted to meet personal expenses in performance of duties of office or employment or to compensate him for increased cost of living" is more than "0"</p>
74 1	A	<p>If option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', then exempt income u/s 10(17)-Allowance MP/MLA/MLC cannot be claimed.</p>	<p>Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?', and exempt income u/s 10(17)- Allowance MP/MLA/MLC should not be more than Zero</p>

74 2	A	Schedule 80-IA/IB/IC/IE should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 80IA or 80IB or 80IC/IE is filled
74 3	A	<p>Amount of special income offered in schedule SI should be equal to amount offered in corresponding dropdown at Sl.No. 2e in schedule OS.</p> <p>Note: If status in Part A general is Non-resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Yes" in case of non-resident .</p> <p>If status in Part A general is Resident, for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section irrespective of the TRC flag.</p>	<p>In schedule SI , Pass through Income Chargable u/s 115A(1)(a)(iiaa)' Interest referred to in Proviso to section 194LC(1 ) ' is not equal to the amount entered at corresponding item of Sl. No. 2e of Schedule OS after reducing applicable DTAA income , if any .</p> <p>Note: If status in Part A general is Non-resident : For the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section provided TRC flag is "Y" in case of non-resident .</p> <p>If status in Part A general is resident: Irrespective of the TRC flag , for the purpose of schedule SI, each of the special income under this category should be passed after reducing DTAA income as referred to in 2f under given section</p>
74 4	A	If option "Yes" cannot be selected for 'Are you opting for new tax regime u/s 115BAC ?', then date of filing form 10IE and acknowledgement number are mandatory	<p>Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'</p> <p>AND</p> <p>date of filing of Form 10IE and Acknowledgement number is blank</p>

74 5	A	HUF is not eligible to disclose presumptive income u/s 44ADA.	Status in Part A - General is selected as HUF and value at field 44ADA is greater than Zero.
74 6	A	In Schedule P & L, Bad debts is claimed at Sl.No. 47(i), PAN or Aadhaar No. should be provided.	In Schedule P & L, Bad debts is Sl.No. 47(i) is more than zero and PAN and Aadhaar No. is blank.
74 7	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, depreciation in 45% block cannot be claimed as per Rule 5.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule DPM, values under 45% is more than zero
74 8	A	If Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule DPM, Additions during the year cannot be more than zero.	Option No is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule DPM, Additions during the year at Sl.No. 4(iv) & 7(iv) is more than zero.
74 9	A	Schedule BP, sl no 24(e) should be minimum of Absolute value of total of negative values of "col 3 - col 2" of all fields in Schedule ESR	Sl. No. 24(e) of schedule BP is less than ABSOLUTE value of sum of NEGATIVE values of Col. 3-2 for each section in Schedule ESR (Note : First calculate dif of col 3 - col 2 for all sections. Take SUM of only " negative values". If sl.no.24(e) is less than Absolute value of "this SUM" , then rule should trigger.)
75 0	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule BP, deduction u/s 35AD cannot be claimed.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule BP, deduction u/s 35AD at Sl.No. 48 is more than zero.
75 1	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule ESR at column 3, amount cannot be more than zero for section 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(2AA) and	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' AND in schedule ESR at column 3, amount is more than zero for section 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA) or 35(CCC).

		35(CCC).	
75 2	A	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)	In Schedule CG ,In case A1(aii) does not exceed 1.10 times A1(ai), value at A1(aiii) will be equal to A1(ai), or else value at A1(aiii) will be equal to A1(aii)
75 3	A	In Schedule CG ,In case B1(aii) does not exceed 1.05 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)	In Schedule CG ,In case B1(aii) does not exceed 1.10 times B1(ai), value at B1(aiii) will be equal to B1(ai), or else value at B1(aiii) will be equal to B1(aii)
75 4	A	Deduction u/s 57(iia) cannot be more than lower of 1/3rd of Family pension or Rs. 15,000. Note : Rounding off +1 and -1 .  Deduction is available only if option “No” is selected for 'Are you opting for new tax regime u/s 115BAC?'	If option No is selected for 'Are you opting for new tax regime u/s 115BAC? And In schedule Income Details value at field 3aiii - Deduction u/s 57(iia) is more than 15,000 or more than 1/3 rd. of value mentioned at field "family Pension"  Note : Rounding off +1 and -1
75 5	A	In Schedule OS, Depreciation, shall be allowed only if income is offered in Sl.No. 1c.	In Schedule OS, Depreciation at Sl.No. 3b is more than zero and income offered in Sl.No. 1c is zero or null.
75 6	A	Schedule 10AA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule 10AA is filled
75 7	A	Schedule RA should be blank if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Schedule RA is filled

758	A	In Schedule AMTC, values at column C and column D should not be more than zero if option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?'	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and column C or/and column D is more than zero in Schedule AMTC.
759	A	In Schedule Part B TTI, Sl.No. 3a + 3b should be equal to Sl.No.3.	In Schedule Part B TTI, Sl.No. 3a + 3b is not equal to Sl.No.3.
760	A	In Schedule P&L, Registration No. of goods carriage should not be repeated in section 44AE.	In Schedule P&L, same Registration No. of goods carriage is mentioned more than once.
761	A	In Schedule VIA Sl.No. 2 "Part C - Deduction in respect of certain incomes" should be equal to total of Sl.No. p to Sl.No. x	In Schedule VIA Sl no 2 is not equal to total of sl no p to x  Note : Sl.no.2 cannot exceed the (ii5 of schedule BFLA-36(i) of Sch BP -36(ii) of Sch BP - 36(iii) of Sch BP.
762	A	In Schedule OS, value at system calculated value at 3c cannot be more than 20% of 1a	If value at sl.no.3c system calculated value is > 20% of 1a in Schedule OS
763	A	In Schedule UD, value at Sl.No. 4 cannot be more than Sl.No. 3-Sl.No.3a in any of the row	If value in Sl.no.4 > (Sl.no.3 - sl.no.3a) in any of the row (including total), then restrict the rule
764	D	In Schedule OS, value at system calculated value at 3c should not be allowed more than 20% of Dividend income included in total income without deduction under this section.	System calculated Interest expenditure u/s 57(1) at Sl.No. 3c is more than zero.
765	A	Schedule Salary should be blank if HUF is selected in status.	Status is selected as HUF and Schedule salary is filled



76 6	A	Relief u/s 89 cannot be claimed more than the tax on income chargeable under the head salary and net income from family pension.	Sl.No. 6a is more than Taxable Income chargeable under the head salary + Net income from family pension (i.e. family pension as reduced by deduction u/s 57(iiia)) /Total normal income * Tax at normal rate
76 7	A	If Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' then in schedule BP, deduction u/s 32AD cannot be claimed.	Option Yes is selected for 'Are you opting for new tax regime u/s 115BAC ?' and Sl.No. 28 is more than zero in schedule BP.
76 8	A	In Schedule OS, value at Sl.No. 1a should be equal to 1ai + 1aii.	In Schedule OS, value at sl.no.1a is not equal to 1ai + 1aii.
76 9	A	In Schedule BP, value at Sl.No. 3d should be equal to 3d(i) + 3d(ii).	In Schedule BP, value at Sl.No. 3d is not equal to 3d(i) + 3d(ii).
77 0	A	In Schedule HP, in case of co-owned house property, Assessee PAN & Co-owners PAN cannot be same	Assessee PAN & Co-owners PAN are same
77 1	A	In Schedule BP, Income reduced from Row no A3d(i) "Dividend Income" and income offered under schedule OS should not be more than dividend income offered in Sl. No. 14(iii) of Part A-P&L	In Schedule BP, A3d(i) > Sl. No. 14(iii)"dividend Income" claimed in Profit & loss account
77 2	A	In Schedule UD, value at Sl.No.5 should be equal to Sl.No. 3- 3a - 4	If value in Sl.no.5 is not equal to (Sl.no.3 - sl.no.3a-Sl. No. 4 ) in any of the row

77 3	A	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend income taxable at DTAA rates should be equal to Dividend income selected at Sl.No. 2f of Schedule OS</p> <p>Note: If status in Part A general is Non-resident, DTAA income shall be considered provided TRC flag is "Yes".</p> <p>If status in Part A general is Resident, DTAA income shall be considered irrespective of the TRC flag.</p>	<p>In Schedule OS, Sl. No. 10 the quarterly break up of Dividend Income taxable at DTAA rates (i+ii+iii+iv+v) should be equal to dividend income selected at Sl. No. 2f in Schedule OS</p> <p>Note: In schedule OS, For Non residents - DTAA income will be considered only if TRC flag is Yes at column number 7 of sl no 2f</p>
77 4	A	In Schedule BP, sum of values entered from 36(iv) to 36(vii) should match with sum of "Net profit" declared at Sl.No. 64(id) and 64(iid) in Sch P&L	If in Schedule BP, sum of values entered from 36(iv) to 36(vii) is not equal to sum of "Net profit" declared at sl.no.64(id) and 64(iid) in Sch P&L
77 5	A	In Schedule BP, sum of values entered from 36(iv) to 36(vii) should match with sum of values declared at Sl.No.4a(iv) to 4a(vii)	If in Schedule BP, sum of values entered from 36(iv) to 36(vii) is not equal to sum of values declared at sl.no.4a(iv) to 4a(vii)

Pr. DGIT(Systems) or DGIT(Systems), as the case may be, is authorized to add or remove any rules above based on technical feasibility and same may be uploaded in e-filing portal.

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**Following fields of ITR should be tallied with corresponding amount mentioned in Tax Audit report i.e Form 3CA-3CD/3CB-3CD**

Schedule Name in ITR	Field Name in ITR	Field in ITR	Field in Form 3CD
Schedule OI	<b>Section 28</b>		
	the items falling within the scope of section 28	Sr. No. 5(a)	Form 3CD clause 16 (a)
	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Sr. No. 5(b)	Form 3CD clause 16 (b)
	escalation claims accepted during the previous year	Sr. No. 5(c)	Form 3CD clause 16 (c)
	Any other item of income	Sr. No. 5(d)	Form 3CD clause 16 (d)
	<b>Section 36</b>		
	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.[36(1)(ii)]	Sr. No. 6(c)	Form 3CD clause 20(a)
	Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	Sr. No. 6(d)	Form 3CD clause 21(i)
	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	Sr. No. 6(k)	Form 3CD clause 20(b)  Sum of (1+2)as mentioned below: 1) If actual amount paid is within the due date of payment then difference of sum received from employees as reduced by actual amount paid if the difference is positive and sum received from employees is greater than 'zero' 2) If amount is paid after

		due date of payment or due date of payment of date of payment is blank/null/invalid then sum received from employees
<b>Section 37</b>		
Expenditure of capital nature [37(1)]	Sr. No. 7(a)	Form 3CD, Clause 21 (a) "field Capital Expenditure" Column "Amount"
Expenditure of personal nature;[37(1)]	Sr. No. 7(b)	Form 3CD, Clause 21 (a) "field Personal Expenditure" Column "Amount"
Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;[37(2B)]	Sr. No. 7(d)	Form 3CD, Clause 21 (a) "field Advertisement expenditure.." column "Amount"
Expenditure by way of penalty or fine for violation of any law for the time being in force;	Sr. No. 7(e)	Form 3CD, Clause 21 (a) "field penalty or fine by violation of any law" column "Amount"
Any other penalty or fine;	Sr. No. 7(f)	Form 3CD, Clause 21 (a) "field any other Penalty or fine " column "Amount"
Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Sr. No. 7(g)	Form 3CD, Clause 21 (a) "Expenditure incurred for any purpose which is an offense or which is prohibited by law " column "Amount"
Amount of any liability of a contingent nature	Sr. No. 7(i)	From Form 3CD, Clause 21 (g) "Particulars of any liability contingent in nature" column "Amount"
<b>Section 40</b>		
Amount disallowable under section 40 (a)(i), on account of non-compliance with provisions of Chapter XVII-B	Sr. No. 8A(a)	Form 3CD, clause 21(b)(i) sum of 21(b)(i)(A) field "Disallowance " and 21(b)(i)(B) field "amount of payment"
Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(b)	30% of Form 3CD, clause 21(b)(ii) sum of 21(b)(ii)(A) field "Disallowance " and 21(b)(ii)(B) field "{(amount of tax deducted -amount of tax deposited )/Amount of

		tax deducted }*amount of payment"
Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Sr. No. 8A(c)	Cause 21(b)(iii) sum of 21(b)(iii)(A) field "amount of payment " and 21(b)(iii)(B) field "{(amount of tax deducted -amount of tax deposited )/Amount of tax deducted }*amount of payment"
Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Sr. No. 8A(d)	Form 3CD, clause 21(b)(vii) field "Amount of payment"
Amount paid as wealth tax[40(a)(ia)]	Sr. No. 8A(f)	Form 3CD, clause 21(b)(v)
Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Sr. No. 8A(g)	Form 3CD, clause 21(b)(vi)
Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Sr. No. 8A(h)	From Form 3CD, "Total of column "Amount Inadmissible" as per sr no. 21(c) of form 3CD
<b>Section 40A</b>		
Amount paid, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, , disallowable under section 40A(3)	Sr. No. 9(b)	Form 3CD, clause 21(d)(A) field " Amount"
Provision for payment of gratuity[40A(7)]	Sr. No. 9(c)	Form 3CD, clause 21(e)
any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution;[40A(9)]	Sr. No. 9(d)	Form 3CD, clause 21(f)
<b>Section 43B (Allowable)</b>		
Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 10(a)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at

		column "Amount" if clause 43B(a) is selected
Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 10(b)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Any sum payable to an employee as bonus or commission for services rendered	Sr.no 10(c)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected
Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 10(d)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 10(e)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
Any sum payable towards leave encashment	Sr.no 10(f)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
Any sum payable to the Indian Railways for the use of railway assets	Sr.no 10(g)	Form 3CD "Clause 26(A)(a)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
<b>Section 43B (Disallowable)</b>		
Any sum in the nature of tax, duty, cess or fee under any law	Sr.no 11(a)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(a) is selected
Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	Sr.no 11(b)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(b) is selected
Any sum payable to an employee as bonus or commission for services rendered	Sr.no 11(c)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(c) is selected

	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	Sr.no 11(d)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(d) is selected
	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	Sr.no 11(da)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(da) is selected
	any sum payable by the assessee as interest on any loan or borrowing from a scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	Sr.no 11(e)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(e) is selected
	Any sum payable towards leave encashment	Sr.no 11(f)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(f) is selected
	Any sum payable to the Indian Railways for the use of railway assets	Sr.no 11(g)	Form 3CD "Clause 26(B)(b)" Sum of figure mentioned at column "Amount" if clause 43B(g) is selected
	Any amount of profit chargeable to tax under section 41	Sr. No. 14	Form 3CD , Clause 25
	Amount of expenditure disallowed u/s 14A	Sr. No 16	Form 3CD clause 21(h)
<b>Schedule BP</b>	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	Sr. No 19	Form 3CD clause 22
<b>Schedule ESR</b>	Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(i)"	Col. 2 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(i)"

Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ii)"	Col. 2 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ii)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(ia)"	Col. 2 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(ia)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iii)"	Col. 2 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iii)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(1)(iv)"	Col. 2 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(1)(iv)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AA)"	Col. 2 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AA)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35(2AB)"	Col. 2 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35(2AB)"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCC"	Col. 2 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCC"
Col 2 " Amount, if any, debited to profit and loss account (2)" Section " 35CCD"	Col. 2 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amount debited to profit & loss account" in "section 35CCD"
Col 3 " Amount of deduction allowable (3)" Section " 35(1)(i)"	Col. 3 of schedule ESR , Section 35(1)(i)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc.,



		issued in this behalf." in "section 35(1)(i)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(ii)"	Col. 3 of schedule ESR , Section 35(1)(ii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(ii)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(ia)"	Col. 3 of schedule ESR , Section 35(1)(ia)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(ia)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(iii)"	Col. 3 of schedule ESR , Section 35(1)(iii)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iii)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(1)(iv)"	Col. 3 of schedule ESR , Section 35(1)(iv)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961,and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(1)(iv)"

Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(2AA)"	Col. 3 of schedule ESR , Section 35(2AA)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AA)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35(2AB)"	Col. 3 of schedule ESR , Section 35(2AB)	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35(2AB)"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35CCC"	Col. 3 of schedule ESR , Section 35CCC	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCC"
Col 3 of Schedule ESR " Amount of deduction allowable (3)" Section " 35CCD"	Col. 3 of schedule ESR , Section 35CCD	Clause 19 of form 3CD amount mentioned at Column "Amounts admissible as per the provisions of the Income-tax Act, 1961, and also fulfils the conditions, if any specified under the relevant other guidelines, circular, etc., issued in this behalf." in "section 35CCD"

**Annexure 3****Note on calculation of "Eligible Interest expenditure" at sl.no.3c(ii) of Schedule OS**

- Amount of dividend which is included in the Temporary Total income\* will be computed in below manner:
- Take minimum of below :
  - Temporary calculated value at 3xiii of BFLA\*\*
  - 1a of Schedule OS
  - Max(0, Temporary calculated values of Sl.no.14 - sl.no.15 of Part BTI)
- Minimum of above will be considered as "Amount of dividend income included in Total income" here after. Lets take this as "A"
- Then system calculated value "Eligible amount of interest expenditure" will be lower of
  - "20% of "A" or
  - user enter value in field 3c.

\*Temporary Total Income means the total income calculated without considering "Interest expenditure u/s 57(1)".

\*\* Temporary calculated value at 3xiii of BFLA means the Net OS income (3xiii of BFLA) calculated without considering "Interest expenditure u/s 57(1)".

#### Annexure 4

#### Note on "How to provide Bifurcation of sl.no.1(i) OS dividend income other than 2(22)(e ) and 1(ii) Dividend income u/s 2(22)(e) for 234C

- Above calculated "**Eligible Interest Expenditure**" will be allocated to Dividend in below sequence for 234C calculation :
  - First Allocate expenditure to "Dividend income u/s 2(22)( e)"
  - Balance if any, allocate to "Dividend income other than 2(22)(e ).
- After reducing the allocated expenditure from "Dividend income other than 2(22)(e )", assessee will arrive "**Net Dividend income other than 2(22)( e)**".
- **Assessee has to provide the quarterly bifurcation of this "Net Dividend income other than 2(22)(e ) - DTAA portion of this dividend (subject to TRC and Resident condition) "** at sl.no.10(i) of Schedule OS in the way beneficial to assessee.
- Also, assessee has to provide the quarterly break up of " DTAA dividend income which is reduced from "**Net Dividend income other than 2(22)(e )**" at sl.no.10(iii) of Schedule OS.

#### Refer below example for clarification:

Eg :	Dividend income u/s 2(22)( e)	= 500
	Dividend income Other than 2(22)( e)	= 2500
		-----
	Dividend income included in total income	= 3000
	Maximum Eligible Interest expenditure	=600(20% of 3000)

#### After allocation of expenditure :

Net Dividend income u/s 2(22)( e)	= 0 (500-500)
Net Dividend income Other than 2(22)( e)	= 2400 (2500-(600-500))

So, assessee is required to show the quarterly bifurcation of this Rs.2400/- in Sl.no.10(i).

If assessee has DTAA of Rs.200 from above 1(i) Dividend income other than 2(22)(e) of Rs.2400, then, he is required to show the bifurcation of Rs.2400-200 = Rs.2200 in Sl.no.10(i) of Schedule OS.

Also, quarterly bifurcation of Rs.200 is required to disclose in sl.no.10(iii) "Dividend income chargeable under DTAA rates" in Schedule OS.

**(# DTAA can be reduced only in case of "Resident" or "Non resident & TRC flag" is "Yes" )**

### **Tax on Dividend income chargeable under DTAA :**

Tax on "Dividend income chargeable under DTAA" will be calculated as below :

1. Multiply "DTAA Dividend" declared at sl.no.2f in "Amount" column **with** "Applicable Rate" at col 10 for all the row in which section is selected as "56(1)(i) Dividend" is selected. DTAA tax for each row will be derived
2. Take the sum of all "DTAA tax" derived above and also take sum of "Dividend" income in 2f.
3. Calculate the Average rate of DTAA ie., Total DTAA tax / Total DTAA dividend.
4. For calculating 234C, use this "Average rate" for calculation of tax on DTAA Dividend.

### **Determining income for calculation of 234C :**

For the purpose of calculation of 234C, Total income needs to be bifurcated as below :

- Income chargeable at normal rates on Quarterly basis (Refer **note** below)
  - 44AD/44ADA income
  - Dividend income other than 2(22)(e )
  - Short term capital gain income chargeable at normal rates
- Income chargeable at normal rates from Quarter 1
- Income chargeable at special rate from Quarter 1 other than 115BBE (from Sch SI)
- Income chargeable at special rate quarter wise
  - Long term capital gains income taxed @10% and 20% (from Sch CG table E)
  - Short term capital gain taxed @15% and 30% (from Sch CG table E)
  - OS Dividend DTAA income (from Sch OS sl.no.10(iii))
  - Capital Gain DTAA income (from Sch CG table E)
- Income chargeable u/s 115BBE (from Sch SI)

### **Note : Income chargeable at normal rates on Quarterly basis & From Quarter 1:**

1. 44AD/ 44ADA income : **lower of**
  - a. "Total income chargeable at normal rates"
  - b. 44AD + 44ADA income declared in Schedule BP
2. Dividend income other than 2(22)(e) : Lower of
  - a. "Total income chargeable at normal rates" - "44AD+44ADA income"
  - b. Sum of Dividend income declared in all quarters of sl.no.10(1) of Schedule OS
  - c. Net Other source income chargeable at normal rates from BFLA
3. Short term capital gain : Lower of
  - a. "Total income chargeable at normal rate" - "44AD+44ADA income" - "Dividend income other than 2(22)( e)"

- b. Sum of STCG applicable rate income declared in all quarters at table E of Schedule CG
- c. Net STCG applicable rate income from BFLA
- 4. Income chargeable at normal rates from Quarter 1 =  
**“Total income chargeable at normal rates” – (value calculated at 1 + 2 + 3 above)**

### **Annexure 5**

#### **Calculation of 234C**

1. For the “Income which is chargeable at normal rates\*”, tax in each quarter will be calculated as below:

Quarterly income which is chargeable at normal rates \* (Total Tax incl Surcharge & cess at normal rates) / (Total income chargeable at normal rates)

Note : 44AD & 44ADA income needs to be considered in Q4. “STCG App rate” and “Dividend income other than 2(22)( e)” has to be considered as per quarterly bifurcation in Schedule OS & Schedule CG.

2. For “Income chargeable at special rate from Quarter 1 other than 115BBE”, total tax incl surcharge on such income will be considered from Quarter 1.
3. For “Income chargeable u/s 115BBE”, total tax incl surcharge on such income will be considered from Quarter 1.
4. For “Income chargeable at special rate quarter wise”, tax in each quarter will be calculated as below :

**a. for Capital gains :**

Quarterly income which is chargeable at special rates \* respective tax rate

**b. for OS dividend DTAA income :**

Quarterly income which is chargeable at special rates \* Average rate (defined above)

After calculating tax for each quarter, 234C will be calculated by applying provisions of section i.e., interest @1% will be charged if advance tax paid is less than 15%, 45%, 75% and 100% for Quarter 1, Quarter 2, Quarter 3, Quarter 4 respectively subject to 80% condition mentioned in section.

**Note :** If “Dividend other than 2(22)( e) included in Total Income” determined above IS LESS THAN “Sum of quarterly bifurcation of Dividend declared in sl.no.10(i) of Schedule OS” given by assessee, then the above computed “dividend other than 2(22)(e) included in Total Income” shall be distributed among 5 quarters by giving preference to QTR 5(16 Mar to 31 Mar) to QTR 1 as it is more beneficial to assessee.

\* Income which is chargeable at normal rates includes ESOP income

234C will be calculated on slabbed tax on income chargeable at normal rates after reducing deferred tax on ESOP income and adding tax on special rate incomes.

### **Annexure 6**

#### **Calculation of Surcharge**

For the purpose of calculation of Surcharge, income is required to be bifurcated as below :

1. Income taxable u/s 115BBE - Surcharge rate is 25%( from sch SI)
2. Income on which enhanced surcharge of 25% and 37% is applicable (Refer note below)
3. Income in which enhanced surcharge is not applicable. (Refer note below)

**Income in which enhanced surcharge is not applicable:**

- Capital gains taxable u/s 111A, 115AD and 112A ( from sch SI)
- Dividend income taxable u/s 115AD i.e., Income (being dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) ( take from sch OS both normal and PTI)
- Dividend income included in total income chargeable at normal rates.
  - ( i.e, lower of
    - Total income chargeable at normal rates as per part BTI **or**
    - Dividend income at sl.no.1a - 3c(ii) system calculated interest expenditure **or**
    - Net OS income chargeable at applicable rates in Sch BFLA)

**Income on which enhanced surcharge of 25% and 37% is applicable :**

Other than above income i.e., other special rate income and remaining normal rate income.

**Surcharge will be at below rates :**

- On 115BBE income, surcharge will be @25%
- On Other income as below :
  - If Total Income > 50L < 1Cr, surcharge will be @10%
  - If Total Income > 1cr < 2Cr, surcharge will be @15%
  - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**" ] > 2Cr < 5Cr, surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 25% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
  - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**" ] > 5Cr , surcharge will be @15% on "*Income in which enhanced surcharge is not applicable*" and 37% on "*Income on which enhanced surcharge of 25% and 37% is applicable*"
  - If [Total Income after excluding above determined "**Income in which enhanced surcharge is not applicable**" ] < 2Cr, then surcharge will be @15% on entire income except 115BBE income.
- Note : For calculating of Marginal relief also, same method will be used and for calculation of cut off income, "Dividend income chargeable at normal rates" will be given priority within normal rate.

**Calculation of Marginal Relief**

Step1. Tax and Surcharge will be computed on the total income.

Step2. Tax and surcharge will be computed on the cut-off income (50 Lakhs, 1 Crore, 2 Crores or 5 Crores, as the case maybe).

Step3. Income in excess of the cut-off income will be calculated as difference of total income and cut-off income.

Step4. Marginal relief will be calculated as difference of 'tax and surcharge on total income' and 'tax and surcharge on cut-off income plus income in excess of cut-off income' (1-2+3).

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